

31. In section 90 of the Income-tax Act,—

(a) after sub-section (2), the following sub-section shall be inserted with effect from the 1st day of April, 2013, namely:—

“(2A) Notwithstanding anything contained in sub-section (2), the provisions of Chapter X-A of the Act shall apply to the assessee, even if such provisions are not beneficial to him.”;

(b) after sub-section (3) and before Explanation 1, the following sub-section shall be inserted with effect from the 1st day of April, 2013, namely:—

“(4) An assessee, not being a resident, to whom an agreement referred to in sub-section (1) applies, shall not be entitled to claim any relief under such agreement unless a certificate, containing such particulars as may be prescribed, of his being a resident in any country outside India or specified territory outside India, as the case may be, is obtained by him from the Government of that country or specified territory.”;

(c) after Explanation 2, the following Explanation shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2009, namely:—

“Explanation 3.—For the removal of doubts, it is hereby declared that where any term is used in any agreement entered into under sub-section (1) and not defined under the said agreement or the Act, but is assigned a meaning to it in the notification issued under sub-section (3) and the notification issued thereunder being in force, then, the meaning assigned to such term shall be deemed to have effect from the date on which the said agreement came into force.”;