

SUPREME COURT OF INDIA

Addl. Commissioner of Income Tax

Vs.

New Consolidated Gold Fields Ltd.

(S.P.Bharucha and N.Santosh Hedge JJ.)

24.02.1999

ORDER

The Text below is only a summarized version of the order pronounced

As per Section 9(1)(i)(a) of the Income-tax Act, only that part of income of non-resident could be brought to tax, which was accrued by it from the business activities carried out in India.