

Applicability of Section 22 in some Cases :-

House property in foreign country $\Rightarrow$

= ROR

= Every Case chargeable

RNOR

= If Income is received in India

Disputed Ownership $\Rightarrow$ The person who is in receipt of Income or the person who enjoys the possession of house property as owner

$\Rightarrow$ Composite Rent is to be split up and the net sum will be annual value for section 22.

$\Rightarrow$ Service rendered should be either taxed under PGBP or Income from other sources.

$\Rightarrow$ Where composite rent is rent of letting out of building and other assets like machinery and two are inseparable means who ^{letting} one other can't be accepted.

$\Rightarrow$ Then such Income is added to Income from other sources or PGBP, even if sum receivable for the two letting is fixed separately.

When property Income is not chargeable to tax:-

- (a) Farm House (e) Approved scientific research association
- (b) Ex-Ruler (f) Educational Institutional & Hospital
- (c) Local authority (g) Political Party
- (d) Trade union (h) own house / PGBP.