

## Double taxation - CBDT lays down procedure to deal with taxpayers' pain

By TIOL News Service

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Central Board of Direct taxes (CBDT) has received various representations requesting for relaxation in determination of residential status for previous year 2020-21 from individuals who had come on a visit to India during the previous year 2019-20 and intended to leave India but could not do so due to suspension of international flights. The matter has since been examined by CBDT.

In this context, [Circular No. 2 of 2021](#)

has been issued by CBDT yesterday. Vide the said Circular, it has been provided that if any individual is facing double taxation even after taking into account the relief provided by the relevant Double Taxation Avoidance Agreement (DTAA), he/she may furnish the specified information by 31st March, 2021 in Form "NR annexed to the said Circular. This form is to be submitted electronically to the Principal Chief Commissioner of Income-tax (International Taxation). Circular No.2/2021 can be accessed on [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in).