



Non Resident Parents Vs Resident Minor

In case where the parents are non residents and the minor child is a resident deriving income which accrues or arises outside India , the clubbing of such income does not arise as

provisions of Section 64(1A) can not override the provisions of Section 5 of IT Act,1961.

Taxability:- In such a case the minor child shall be chargeable to tax.

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