

Amendment
of section 9.

5. In section 9 of the Income-tax Act, in sub-section (1), in clause (i), in *Explanation 1*, after clause (d), the following clause shall be inserted, namely:—

“(e) in the case of a foreign company engaged in the business of mining of diamonds, no income shall be deemed to accrue or arise in India to it through or from the activities which are confined to the display of uncut and unassorted diamond in any special zone notified by the Central Government in the Official Gazette in this behalf.”. 20