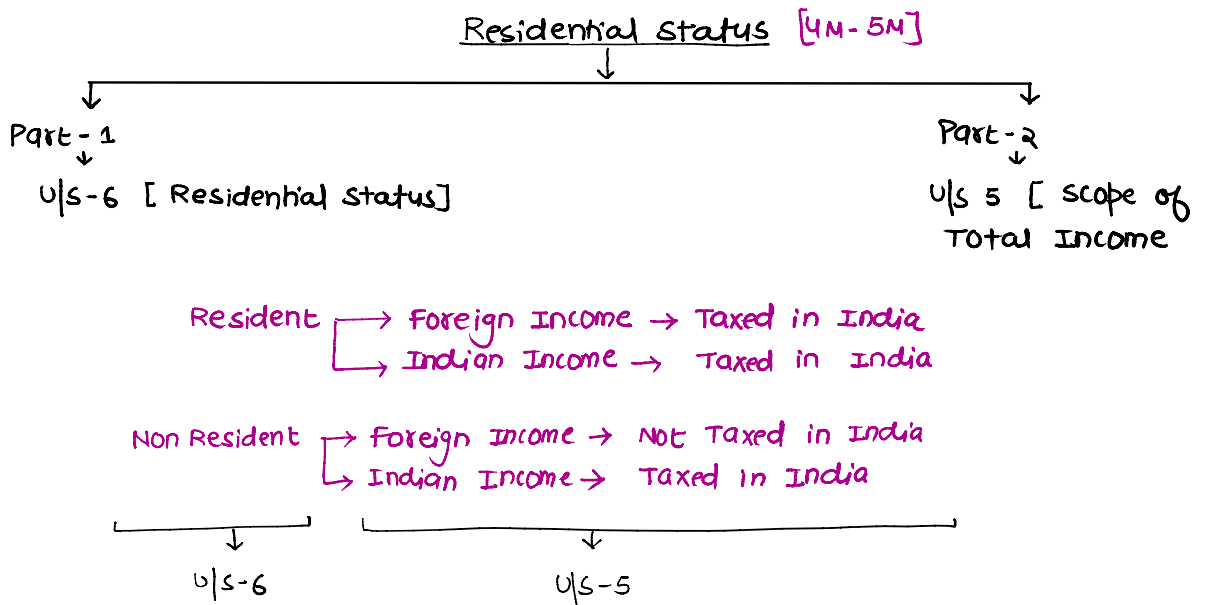
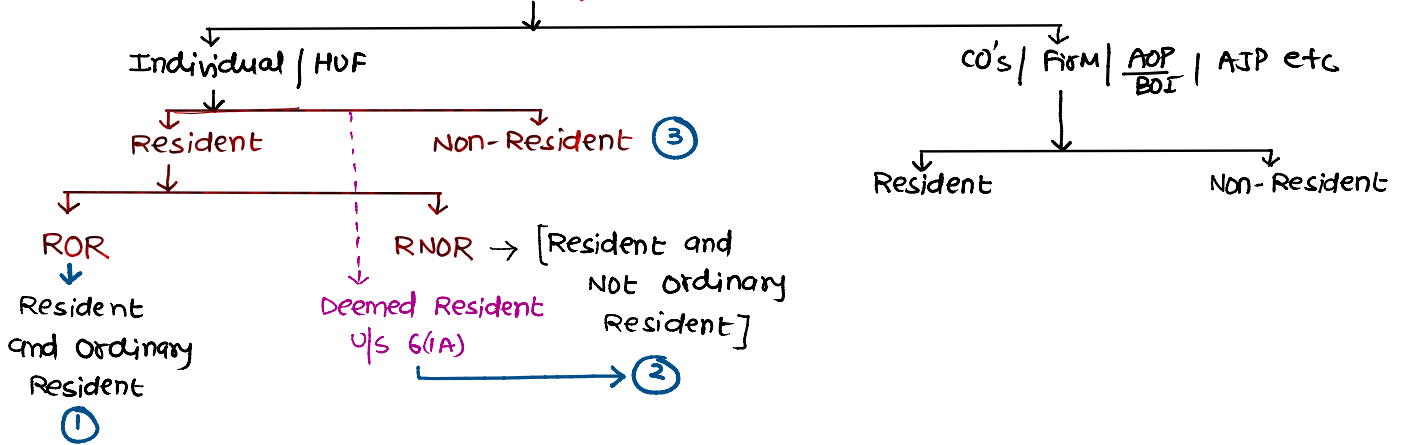


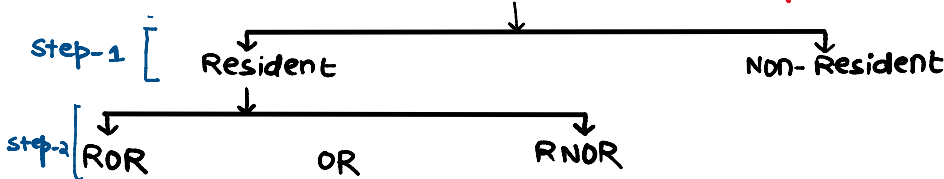
Residential Status



Part-1 : Residential status U/s-6



Residential Status of Individual U/s 6(1)

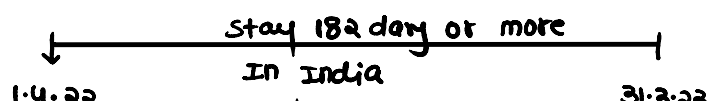


Step-1 : Resident Individual

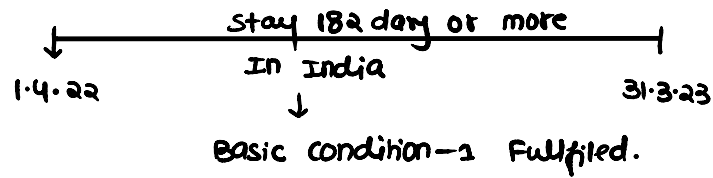
IF Individual satisfied ANY OF following condition ↳ Basic condition.

1st Basic condition : IF Individual has been In India during the Previous year for total period of 182 days or more.

OR



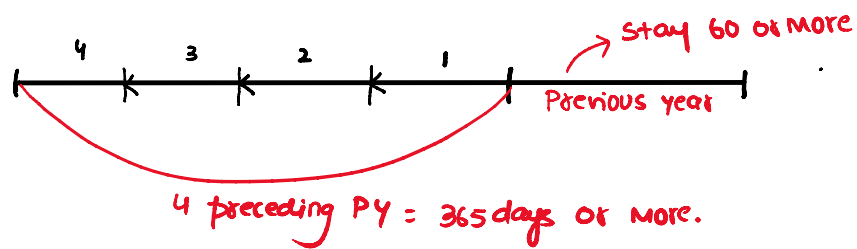
OR



2nd Basic condition : IF Individual has been in India during the previous year for total period of 60 days or more

AND [+]

Individual has been in India during the 4 preceding Previous year for total period of 365 days or more

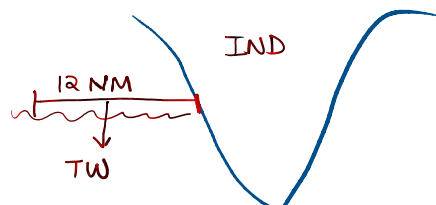


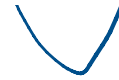
Note: he/she come to India, Day he/she leave for India
Both Date are counting in India for calculation of no's of days stay in India. [आने वाला / जाने वाला दिन India में count होगा]

Ex- MR-P come India 28-7-2022 and leave India 10-12-2022 and he again come India 15.1.2023 and leave India 25.2.2023. Cal NO. of days stay in India.

SO.

Note: It is NOT necessary that period of stay must be continuous.
Note: stay in India Include → stay in territorial water of India



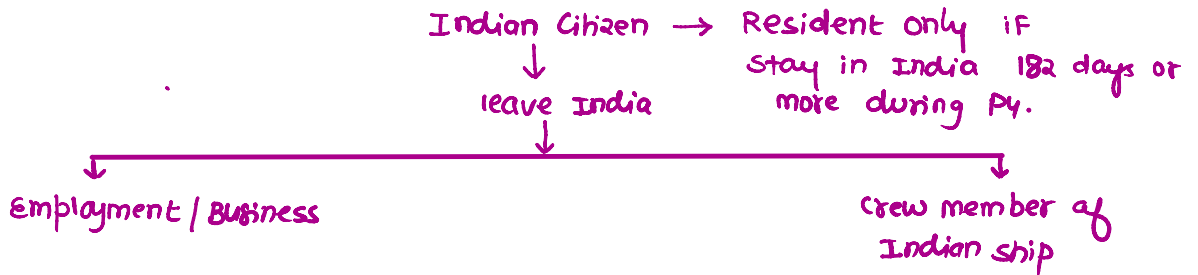


Exception of Basic Condition-2 :

i.e. even if Individual where in India for 60 days or more during Previous year + 365 days or more during 4 preceding PY But less than 182 days in PY they will be considered Non-Resident In India

Following Person will be resident only if satisfied Basic Condition-1.

1. Indian citizen will be Resident who leave India for employment/ Business, he leave India as a crew member of Indian ship.



2. Indian Citizen / Person of Indian Origin : who being outside India come on visit to India during the previous year.

Note: Person of Indian origin : A person if he or either of his parents or grand parents was born in undivided India Before 1947.
 Including Pak / BD.

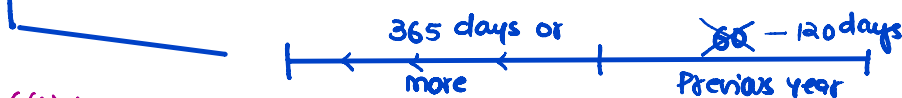
IF Indian Citizen / person of Indian origin + Indian Income Exceed 15 Lakh during PY

then such Indian Citizen / person of Indian origin Resident only IF

(i) he stay 182 or more in India during PY

OR

(ii) he stay 120 day or more in India during PY + 365 or more during last 4 preceding previous year.



U/S 6(1) :

Individual stay ≥ 182 days	IF Individual stay 120 to 181 days	IF Individual stay 60 to 119 days	IF Individual stay < 60 days
Always Resident	1. IF Individual (i) Indian Citizen OR Person of Indian origin +	Resident ↓ During PY = 60 +	Always non Resident [Exception]
		Non-Resident ↓ IF Individual	

<p>Resident</p> <p>Person of Indian origin + (ii) Indian Income exceed 15 Lakh during PY + (iii) such person visit to India</p> <p>↓</p> <p>Resident if PY = 120 to 181 stay + 4PY = 365 days</p>	<p>↓</p> <p>During PY = 60 + + 4PY = 365 ↓</p> <p>Resident ↓ Exceptions</p> <p>(i) Indian citizen leave India for Employment / Business crew member of Indian ship (ii) Indian citizen / PIO visit India</p>	<p>NON-Resident ↓ IF Individual covers under exceptions</p>	<p>non Resident [Exception u/s 6(A) Deemed Resident]</p>
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IC = Indian citizen

Ex.

Individual	stay during Previous year	stay last 4 preceding year	Indian Income	visit to India	Residential status
1. Indian Citizen	120	5 days	0	No	
2. non IC	120	5 days	25 Lakh	Yes	
3. IC	120	300 days	10 Lakh	No	
4. IC	180	300 days	10 Lakh	Yes	
5. PIO	180	400 days	25 Lakh	Yes	
6. PIO	120	400 days	25 Lakh	Yes	
7. IC	120	20 days	10 Lakh	Yes	
8. NON IC	180	200 days	20 Lakh	NO	
9. non IC	120	300 days	0 Lakh	NO	
10. IC	180	400 days	15 Lakh	Yes	
11. IC	180	400 days	15 Lakh	Yes	
12. PIO	120	500 days	20 Lakh	NO	

Under section 6(A) : Deemed Resident

if Individual being Indian citizen

his/her Indian Income exceed 15 Lakh

not paid any tax in any other country

↳ he become deemed Resident → Residential status of such Deemed Resident is → RNOR.

u/s 6(1) - visit to India

- Individual → Indian citizen
↳ person of Indian origin

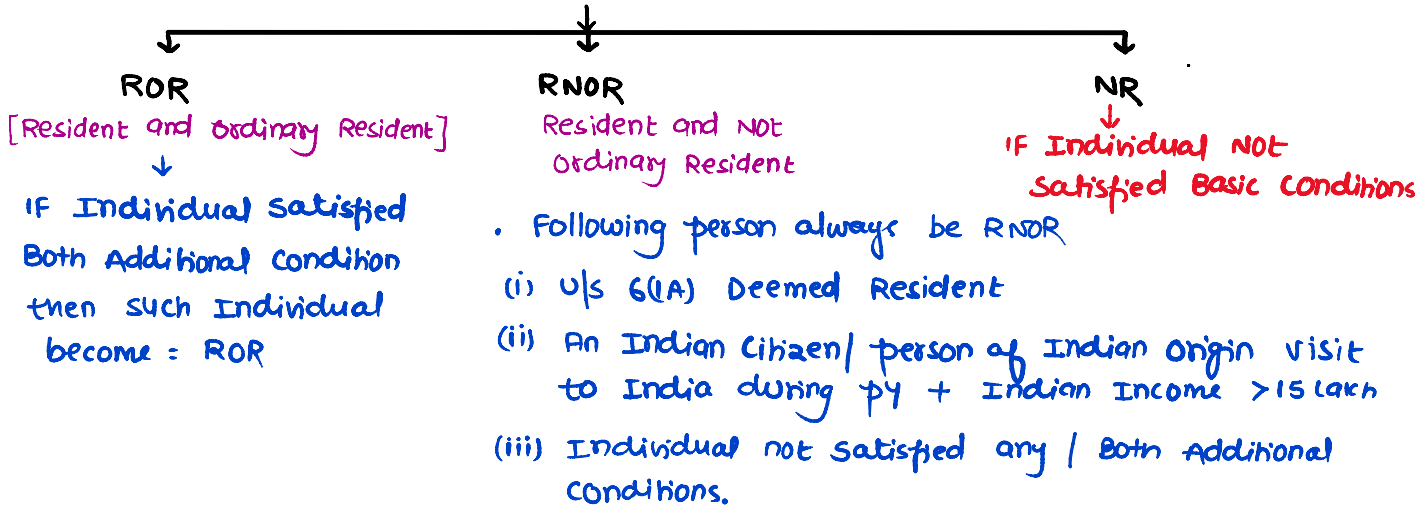
u/s 6(A) : Deemed Resident

Individual : only Indian citizen

↳ person of Indian origin

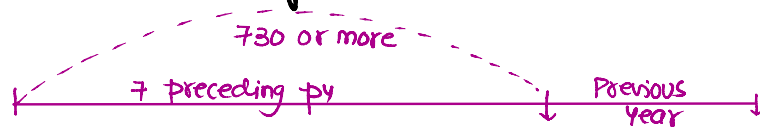
- Stay In India (i) 182 days OR (ii) 120 + 365 days
- Residential Status = RNDR
- Indian Income = >15 Lakh
- NO such condition - i.e. even if NOT stay India
- Residential Status = RNDR
- Indian Income = >15 Lakh

Addition Conditions : For Individual



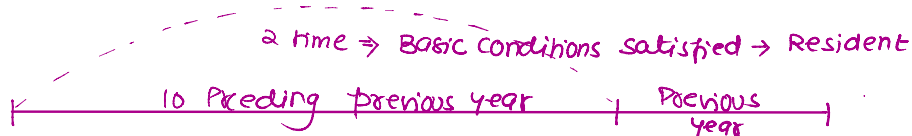
Additional Condition - 1.

He/She stay in India Last 7 preceding previous year relevant to current year is 730 days or more.

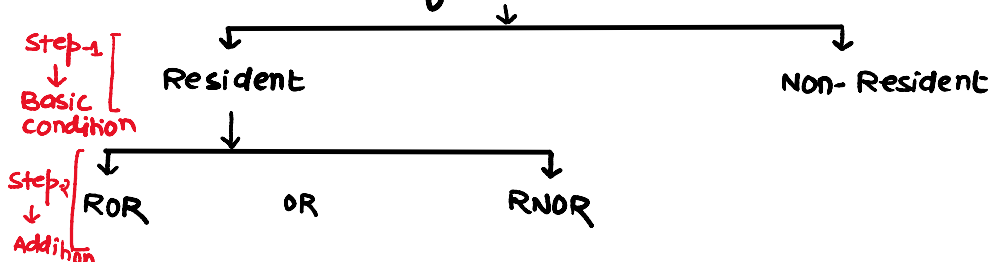


Additional Condition - 2 :

He/She is Resident in Indian at least two time out of 10 preceding previous year relevant to current year.

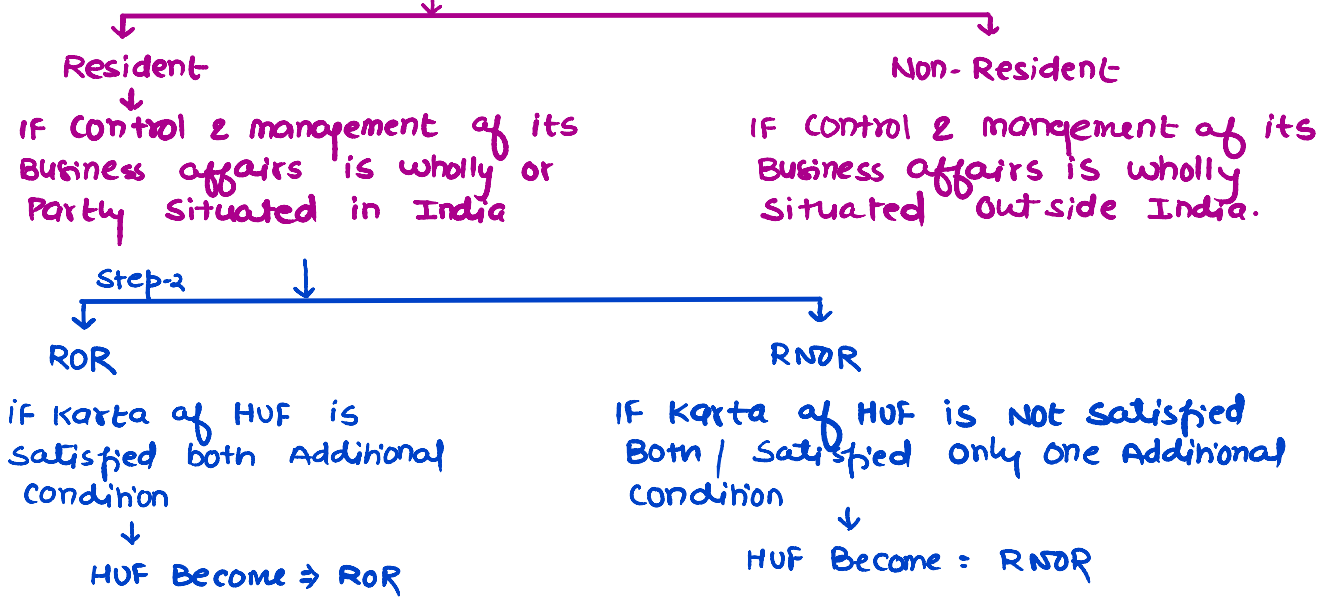


Residential Status of HUF



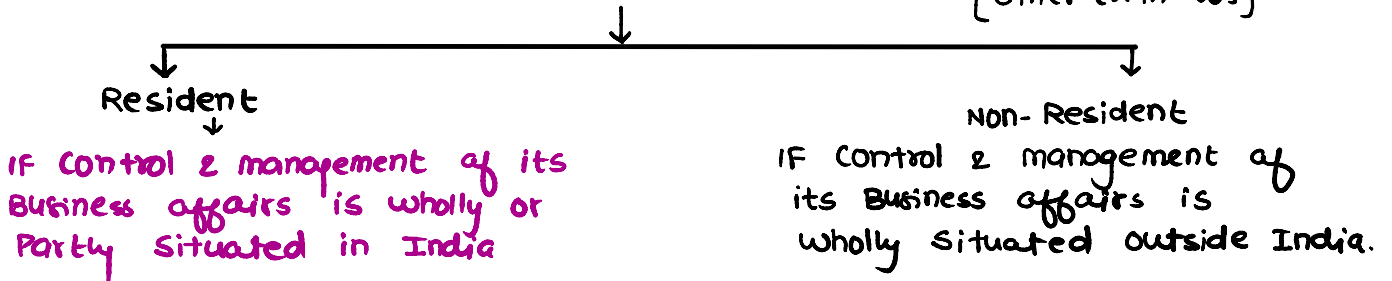
↓ Addition | ROR OR RNDR

Basic condition of HUF



* Additional condition → same as in case of Individual
 [7 → 730 days
 10 → 2 Resident]

→ Residential status of AOP/BOI, Partnership Firm, LLP, Trust, AJP etc [Other than CO's]



→ Residential status of company : [All CO's]

1. All Indian CO's → Always be Resident in India
 ↳ [Registered in RoC]
2. All foreign CO → Always be resident if POEM in India
 ↓
 Always be Non-Resident if POEM is outside India

* POEM = Place of effective management

Part - II : SCOPE OF TOTAL INCOME U/S - 5

Part-II : SCOPE OF TOTAL INCOME U/S-5

Following Income are to be Included in total Income

Income	ROR	RNOR	NR
1. Income Received or Deemed to be received In India During PY ↳ Indian Income	Taxable	Taxable	Taxable
2. Income Accruing or Deemed to accruing & arising In India ↳ Indian Income	Taxable	Taxable	Taxable
3. Income accruing or arising out Side India & Received outside Income ↳ foreign Income	Taxable	NOT Taxable	NOT Taxable
* 4. Income accruing or arising outside India But Business Control or Profession Set-up In India ↳ foreign Income	Taxable	Taxable	NOT Taxable

Note: Past untaxed foreign income is NOT taxable i.e. exempt from Taxation for All person [ROR/RNOR/NR]

Note: Remittance is Not an Income i.e. Remittance is not taxable in hands of Recipient.
 ↓
 पैसा भेजना

Note: Indian Agriculture Income is fully exempt u/s 10(1)

Note: Salary paid to govt employee [Citizen of India] outside India is taxable in hand of such govt ee.
 Exception: foreign Allowance / foreign perquisite is exempt in hands of such govt Employee.
 ↓
 only basic Salary