RESIDENTIAL STATUS

- Person
  - Individual Sec 6(1)
    - Resident
      - 182 Sec 6(1)(a)
        - Employment
        - Crew in ship
        - <15 Lakh
      - 60 & 365/4 Sec 6(1)(c)
        - >15 Lakh
        - 120 & 365/4
      - Ordinarily resident Sec 6(6)
        - 2/10
        - 730/7
      - Not ordinarily resident
        - 1. – Indian citizen
          - >15 Lakh
          - Tax not liable in any country
          - 182 days Sec 6(1)(a)
        - 2. – Indian citizen
          - visit India
          - 120 & 365/4
          - >15 Lakh
    - Non-resident
  - HUF
    - Resident
      - Control & mngmt wholly / partly in India
        - Ordinarily [Karta/Manager of Resident HUF must satisfy both condⁿ of 6(6)]
        - Not ordinarily
    - Non-resident
- Others
  - Others, Firms / BOI / AOP
    - Resident
      - Control & mngmt wholly / partly in India
    - Non-resident
  - Company
    - Indian
    - Foreign wholly in India

INCOME DEEMED TO ACCRUE / ARISE IN INDIA Sec 9

Income from interest / Royalty / Technical services :-

- Government → No condition
- Resident, Non resident → Business / profession carried in India
  → Earning any income from India.

INCIDENCE OF TAX Sec 5

Nature of Income	Ordinarily	Not ordinarily	Non-resident
• Received / Accrued in India	Taxable	Taxable	Taxable
• Received / Accrued outside India, control in India	Taxable	Taxable	–
• Received / Accrued outside India, control outside India	Taxable	–	–
• Received / Accrued outside India in pre. P.Y & later remitted to India in C.Y	–	–	–