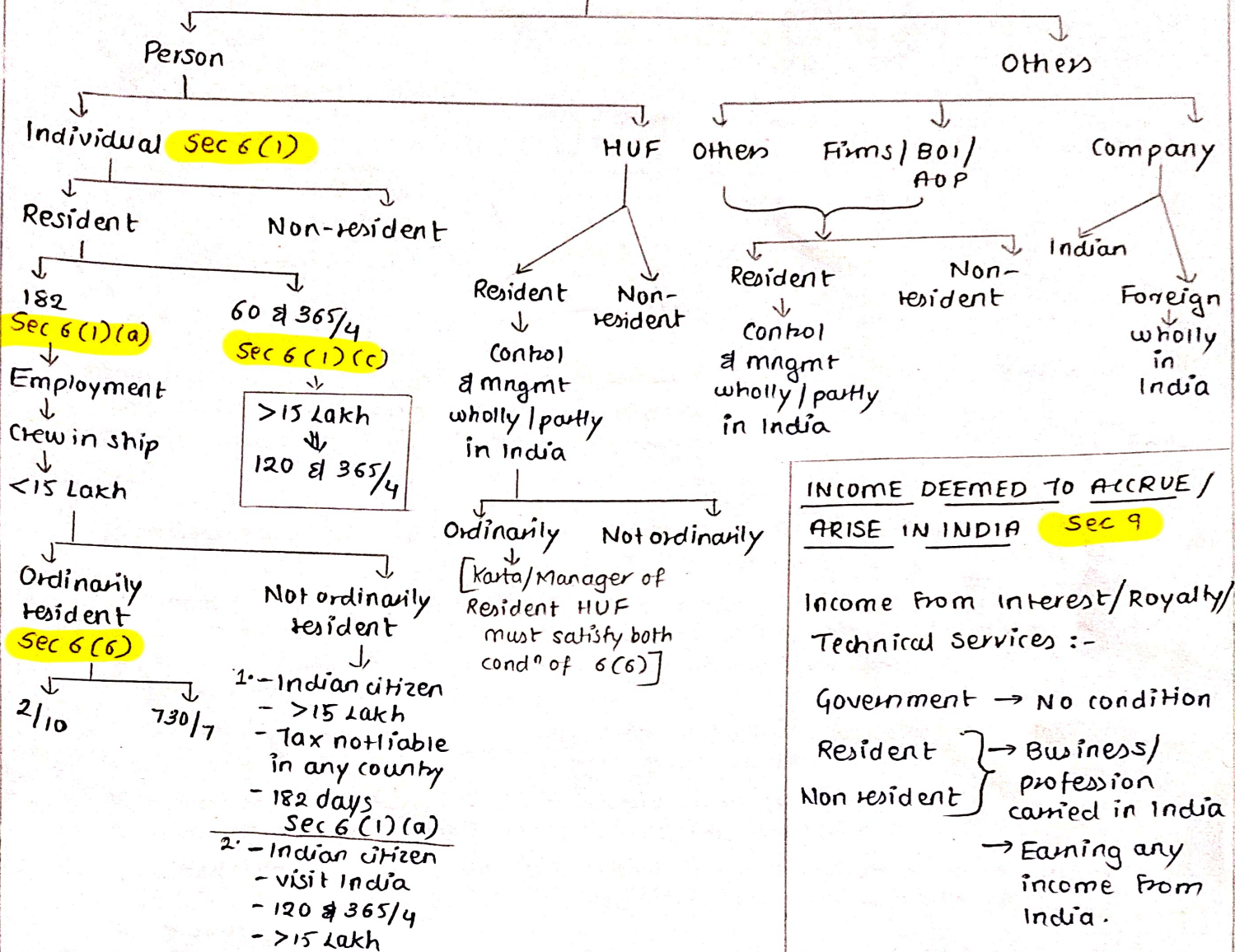


RESIDENTIAL STATUS



INCOME DEEMED TO ACCRUE / ARISE IN INDIA Sec 9

Income from Interest/Royalty/
Technical Services :-

Government → No condition

Resident } → Business/
Non resident } 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	-	-	-