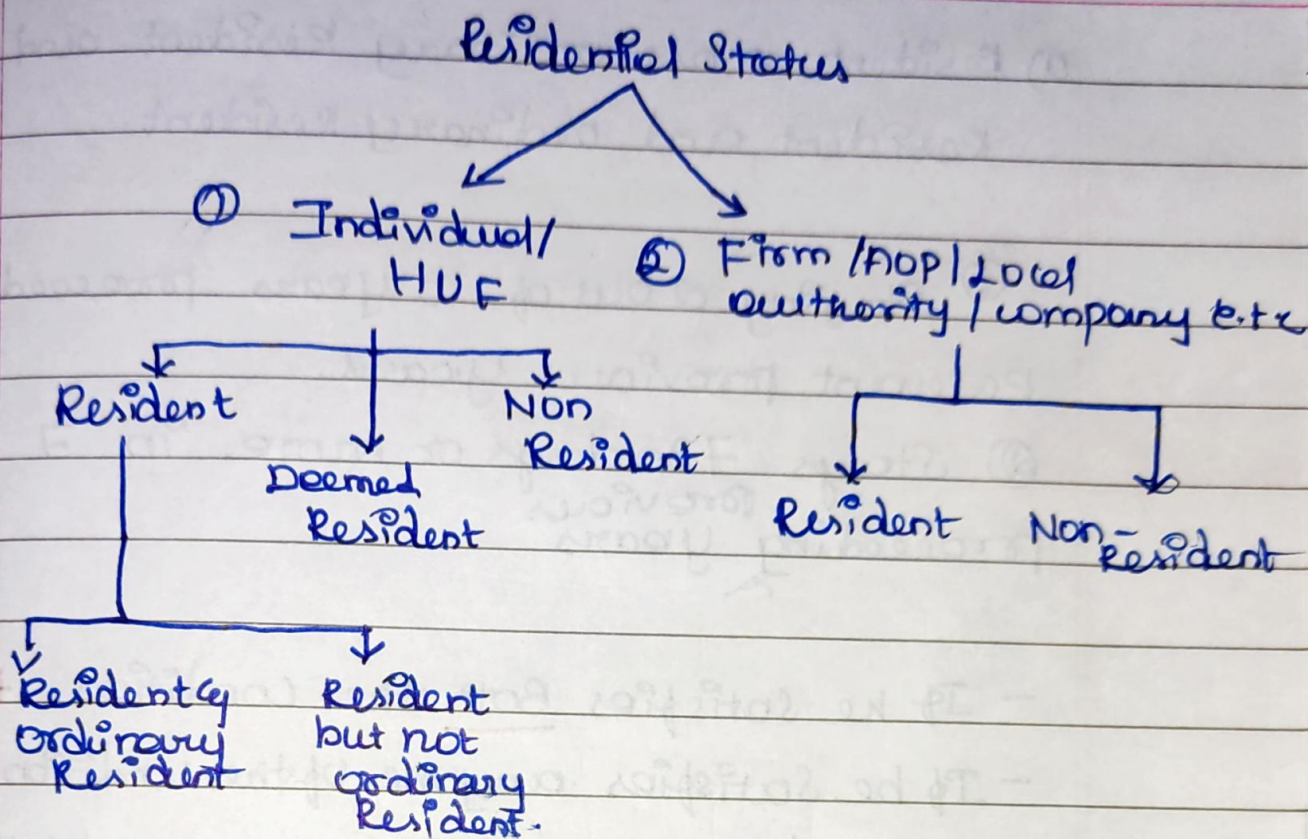


# ① Residential Status

classmate

Date \_\_\_\_\_

Page \_\_\_\_\_



## ① Residential Status of Individual.

Basic conditions.

1) Resident.

if he satisfies any one of the condition

① He stays in India for 182 days or more

In Relevant previous year (P.Y)

② He stays in India for 60 days or more in Relevant P.Y and 365 days or more in preceding 4 years.

Date \_\_\_\_\_  
Page \_\_\_\_\_

a) Resident & not ordinary Resident and  
Resident and ordinary Resident.

① Staying 2 out of 10 years ~~preceeding~~  
Relevant previous years.

② Stays 730 days or more in 7 Relevant  
~~preceeding~~ <sup>previous</sup> years

- If he satisfies Both the condition, **ROR**
- If he satisfies anyone of the condition, **RNOR**
- If he doesn't satisfies any one of the  
condition - **RNOR**.

## Exceptions

Indian citizen who

- ① leaves India for the purpose of Employment.
- ② as a member of the crew of an Indian Ship.
- ③ came to visit India & whose Indian Income exceeds 15 Lakhs during the previous year.

① Leaves India for the purpose of Employment  
- If he stays in India for 182 days  
or more in Relevant P.Y.

\* By satisfying this condition he will  
be treated as Resident.

\* If he doesn't ~~to~~ satisfy - NON-Resident.

② Who leave India as ship crew members.

classmate

Date \_\_\_\_\_

Page \_\_\_\_\_

Ship crew members

Indian Ship

Crew members



① 182 day or more in  
Relevant previous year

Foreign Ship

Crew members



① 182 days or more in  
Relevant p.y

Indian  
Citizen -

182

② 182 days in Relevant p.y  
& 365 days in preceding  
4 years

② 182 days in Relevant p.y  
& 365 days in preceding  
4 years.

Other  
Foreign  
Citizen

② 182 days in Relevant p.y  
& 365 days in preceding  
4 years

\* Date of Joining &  
Signing off mentioned  
in Continuous Discharge  
Certificate to be  
exceeded.

(This is applicable for  
Both Indian &  
Foreign Citizen)

Reg Rule & Exp

Indian ship

Foreign ship

Indian 182 days & 365 days

60 days & 365 days

Foreigner 60 days & 365 days

60 days & 365 days.

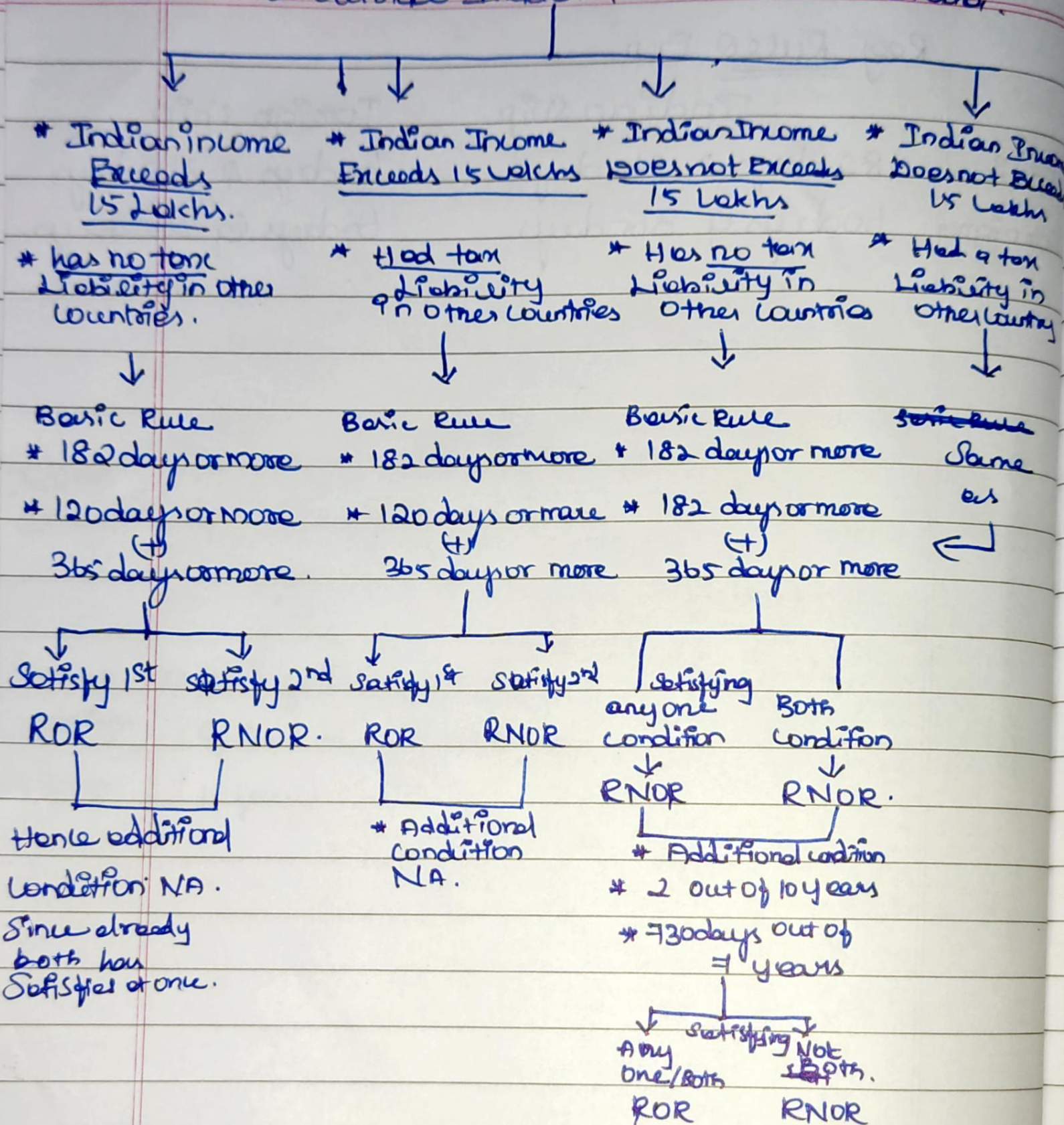
③ For Indian Citizen or POI

Resides outside India & came to visit India.

classmate

Date

Page



# HUF

1) Resident & Non Resident.

~~will be treated as Resident.~~

Resident



Control & management  
of its affairs  
situated wholly or  
partly in India.

Non-Resident



Control & management  
of its affairs  
situated outside  
India.

Control & Management

- Important decision concerning the affairs of the HUF are taken at that place.

Q1) ROR and RNOR

Resident and  
ordinary  
Resident.



Karta of Resident HUF



\* He stays in India  
for 2 out of 10 years  
immediately preceding  
previous year.

\* He stay in India  
for 730 days or more  
during 7 previous years  
immediately preceding  
Relevant P.Y.



**RNOR ROR**

If he satisfy both  
the condition.

Resident not  
ordinary  
Resident



Karta of Resident HUF



← **RNOR** If he  
Satisfy **any one or**  
**not Satisfy any of**  
**the condition.**

② Residential status of **Firm, AOPs & BOIs**



Control & management  
situated wholly or partly  
in India.



YES



**Resident**

NO



**Non-Resident.**

\*\*Note:- Residential status of the partners / members  
if immaterial in this case.

③ Residential status of **Company**.

