

LDR Cracks

RESIDENTIAL STATUS

Concept #1

Basic conditions

1) PY ≥ 182 days

2) PY ≥ 60 days

+

4 prec PY ≥ 365 days

↓

will not be applicable

Indian citizen

↓
Leaving
country

• Employment

• As a crew member
Indian ship.



Indian citizen
or
Foreign citizen, a person
of Indian origin

↓
Visiting India

Exception: 2nd B.C.
will be revived with
alteration
↓
Indian sourced income
↳ $> ₹15,00,000$

PY ≥ 120 days
+
4 prec PY ≥ 365 days

IF a person
specifically
satisfies this
condition

↳ **RNOR** → PY $\geq 120 < 182$ days.
4 prec PY $\rightarrow \geq 365$

Qs

1) Foreign citizen → Person of Indian origin
was staying in India since last 15 years & leaves
India for employment in Singapore on 7/7/25
& did not come in PY 25-26

2) Indian citizen staying in Dubai
visits India & stays in India for
201 days & visited India for 100 days
every year for 15 prec. PYs. His Indian
sourced income is ₹17,00,000.

Concept #2

What to consider in Indian
sourced income while considering
₹15,00,000

- LTCY of Indian shares
- Profit from consultancy
Profession which was
set up in India.
- Short term capital loss
↓
Set off ✓ when any
profit is forming
part of ₹15L



Concept #3

Monthly Rent of ₹30000 recd
from Mumbai property

Don't forget to reduce sec 24(a) dedⁿ

Concept #4

Past untaxed foreign income of PY 16-17 brought
into India in PY 25-26

↓

ROR
X

RNOR
X

NR
X

Concept #5

Tax treatment for individuals and HUF				Tax treatment for other assesses		
Income	ROR	RNOR	NR	Income	ROR	NR
Indian Income	Taxable	Taxable	Taxable	India Income	Taxable	Taxable
Foreign Income	Taxable	(*) Check NOTE	Not Taxable	Foreign Income	Taxable	Not Taxable

Following 2 foreign incomes are taxable to RNOR even if it accrues
outside India

Business Income
Business is controlled WHOLLY or
PARTLY from India

Income from profession
Profession is set up in India

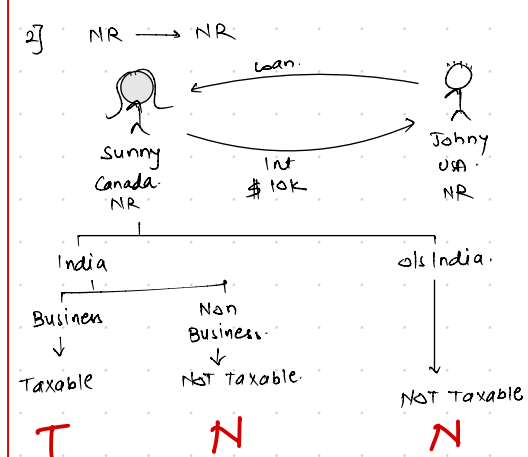
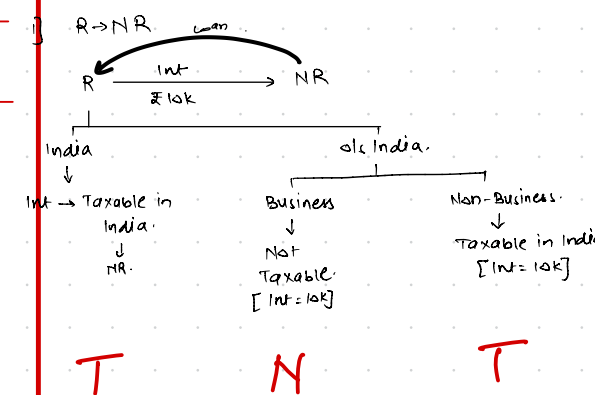
For **RNOR** - No other foreign income
is **TAXABLE** in India

NR has a business in Dubai → controlled from Mumbai → ₹5L.
(100%)

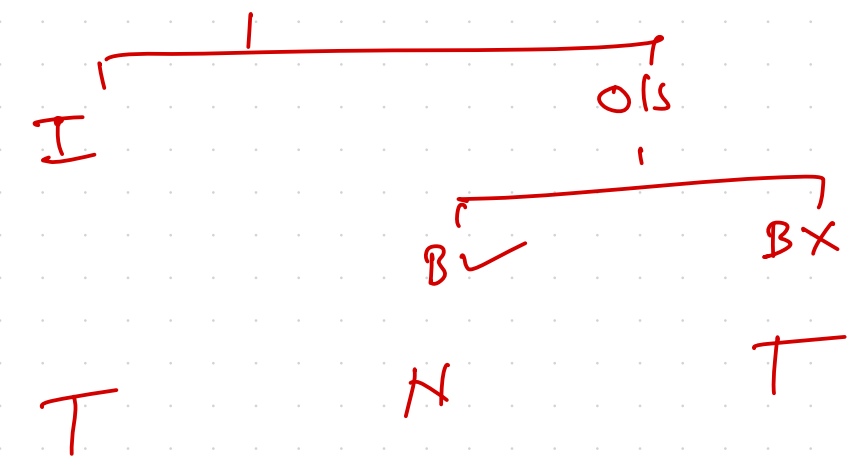


Concept #6

Int/Royalty/FTs



$R \rightarrow NR$



$NR \rightarrow NR$

