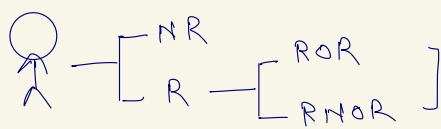


# Residential Status





2 Basic conditions

① C.Y.  $\geq 182$  days

OR

② C.Y.  $\geq 60$  days  
+  
4 FY  $\geq 365$  days

120 days  
+  
365 days

RNOR

**X** Applicable

Leaving  
↓  
Indian Citizen

~~Foreign Citizen~~  
↳ Person of  
Indian origin

Employment crew member  
of Indian ship

check Rule 126

CDC → Start 1/1/23 End 31/12/23

stay in India =  $365 (-) 7 (-) 20$   
= **338** ✓

Coming  
↓  
Indian Citizen

Foreign Citizen  
↳ Person of  
Indian origin

comes to India

For visit

**BUT**

IF Indian sourced  $> 15L$

Income

C.Y. stay  $\geq 120 < 182$  days

+  
Last 4 FY stay  $\geq 365$  days



Additional condition

satisfy [None → ROR  
Any 1 → RNOR]



1] Last 7 FYs  $\leq 729$  days

2] Atleast 9/10 FYs → **NR**

3] ISI  $> 15L$  & IC/FC → POIO → 120 CY 365 4 FY

✓ 4] Deemed Resident [Sec 6(1A)]

↳ Indian citizen

↳ Indian sourced  
income  $> 15L$

↳ Tax not paid in any  
other country.



\*

HUF → Mngt & control → wholly/partially in India → R  
wholly o/s India → NR

ROR/RNOR → see Karta.

\*

Co → Indian → PoEM → India → R  
o/s India → R  
Foreign → PoEM → India → R  
o/s India → NR

\*

Partnership Firm → Mngt & control → wholly/partially in India → R  
wholly o/s India → NR

① N  
↓  
News

② C  
↓  
Cinemat. film

③ P  
↓  
Purchase

④ B  
↓  
Bus. Indian

D  
↓  
Display of uncut rough diamond in SNZ

↳ Indiv → x citizen  
↳ Firm → Any partner  
↳ Co → Any shareholder

x citizen x Resident

Scope of Total Income [Sec 5]

Indian Income

Foreign Income

- Accrued / Deemed ✓

- Read / Deemed ✓

|             | ROR | RNOR | NR |
|-------------|-----|------|----|
| Indian Inc  | ✓   | ✓    | ✓  |
| Foreign Inc | ✓   | ✗    | ✗  |

via  $\rightarrow$   $\rightarrow$   $\rightarrow$  Taxable in 2 cases  
Business wholly/partially controlled from India.  
Profession which is set up in India.

Note NR has a business → gets 100% controlled from India.

↳ SHIL → NOT TAXABLE.

\* Receipt of Income → First receipt

Further remittance → Not a receipt.

\* Deemed to be **accrued** in India [Sec 6]

Business connect ✓ Inc. from property situated in India. Inc. from Capital Gains from asset located in India. Salary by Govt of India paid to employees o/s India.

Physical Est. SEP Amt → 220k User → 23L  
Auth to conclude contracts. Habitually maintains stock. Habitually secures order in India.  
Salary Taxable. Perq/ Allowance NOT Taxable. Pension to officials & judges settled o/s India. NOT Taxable.

[IF Independent → No B.C.]

| R → NR                                                                              | NR → NR                                                                          |
|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| <p>Loan 10%<br/>In India Taxable<br/>o/s India BUS. NO Tax<br/>Non-BUS. Taxable</p> | <p>Loan 10%<br/>India Taxable<br/>o/s India BUS. NO Tax<br/>Non-BUS. Taxable</p> |

