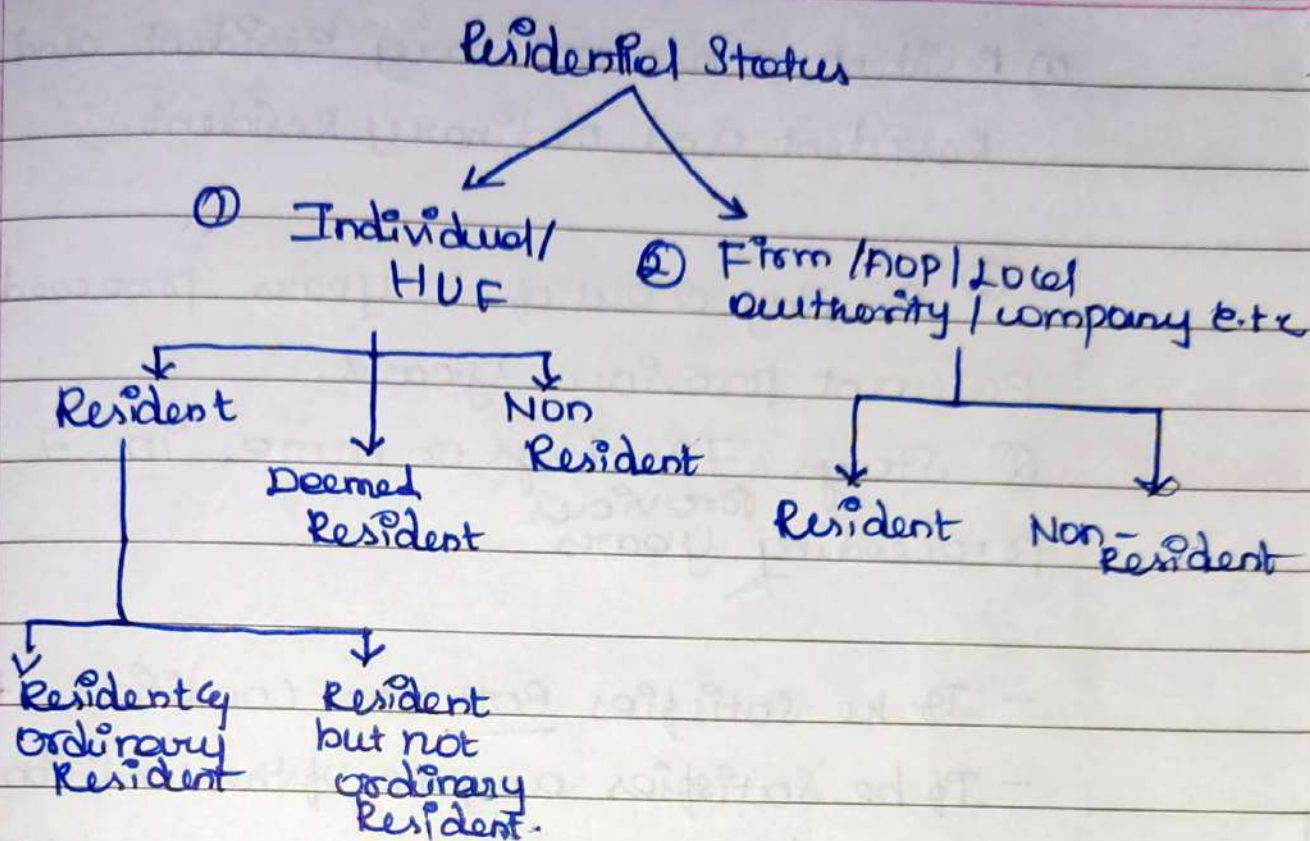


① Residential Status

classmate

Date _____

Page _____



① Residential Status of Individual.

Basic conditions.

i) 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~~ ^{previous} 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.

① Who leave India as ship crew members.

classmate

Date _____

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Ship crew members

Indian ship

crew members



① 182 day or more in
Relevant previous year

Foreign ship

crew members



① 182 day or more in
Relevant p.y

Indian
Citizen -

① ¹⁸² 182 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)

Other &
Foreign
Citizen -

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

Reg Rule 2 Bnp

Indian ship

Foreign ship

Indian 182 days & 365 days

Foreigner 60 days & 365 days

60 days & 365 days

60 days & 365 days.

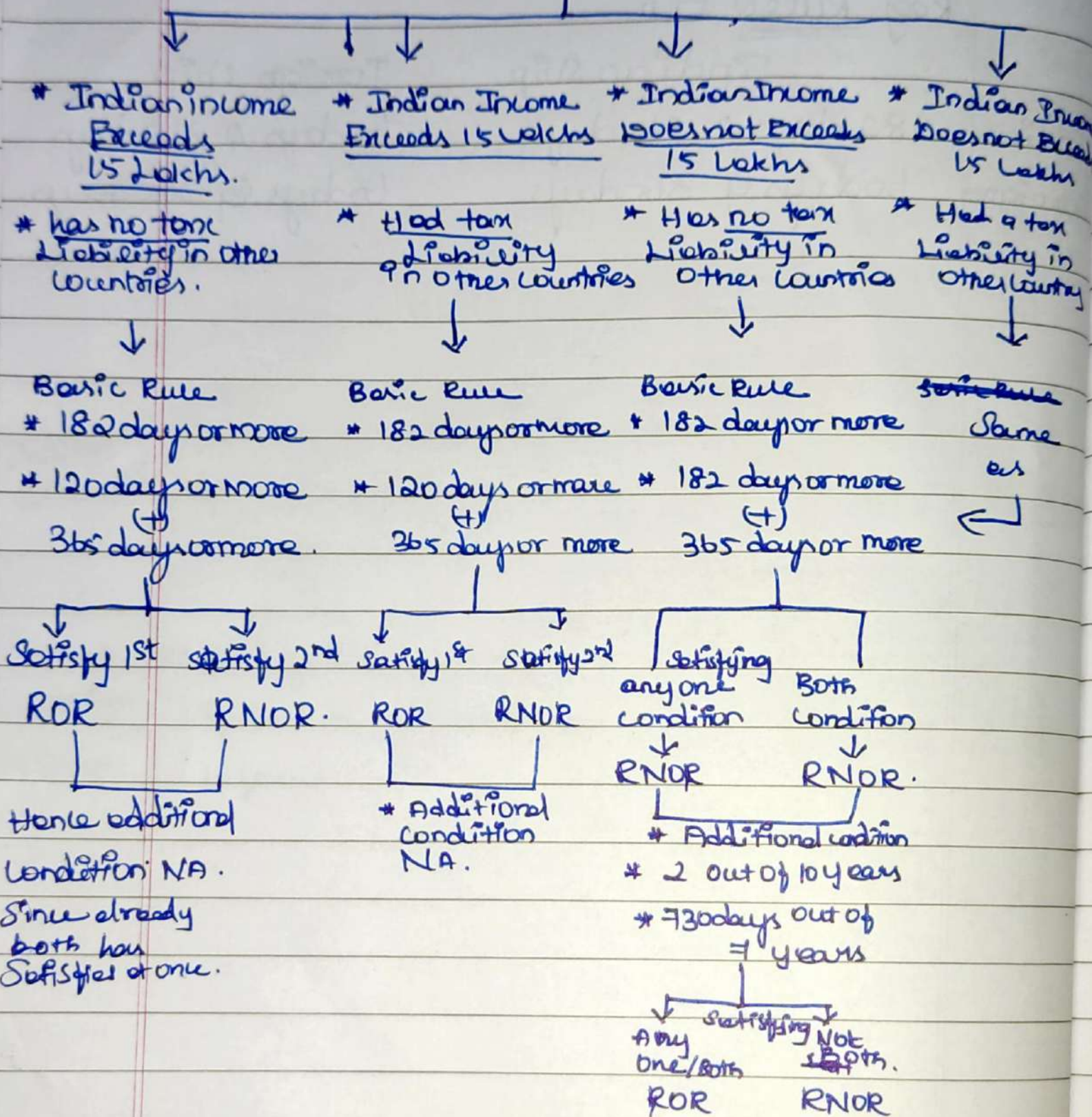
③ For Indian Citizen or POI

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.

Q2) 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
is immaterial in this case.

Q3) Residential status of **Company**.

