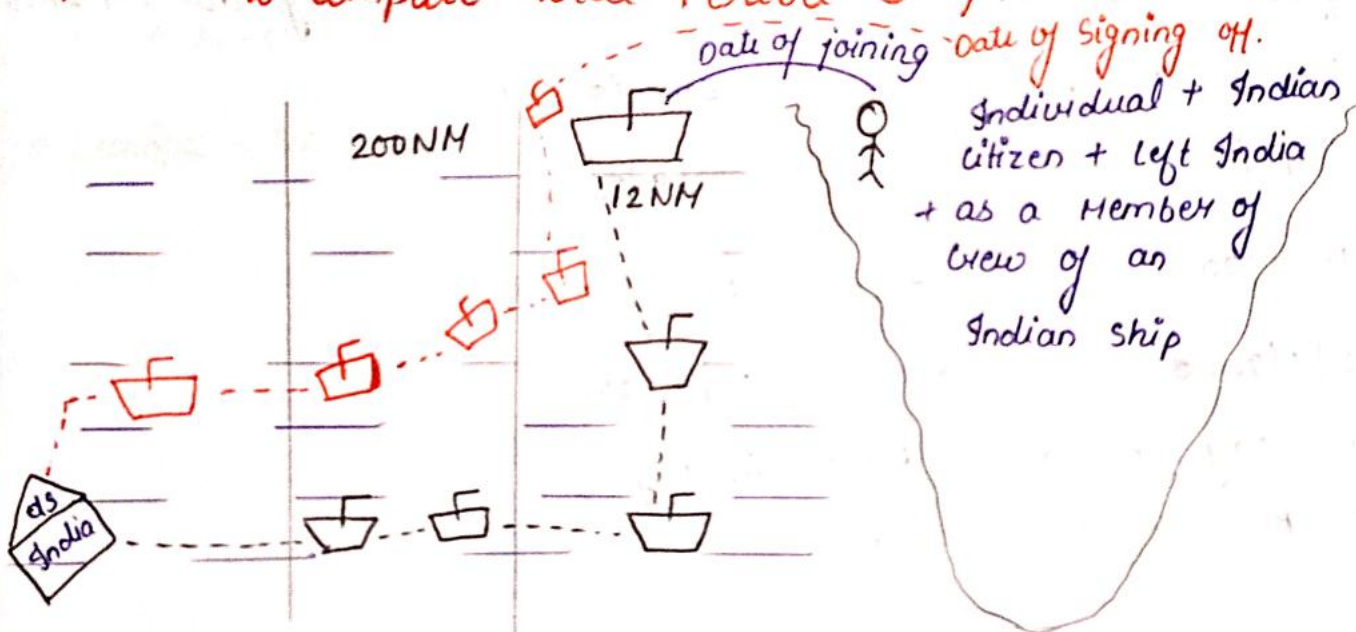


Normal Basic Conditions shall NOT be taken under (L6)
 Consideration in the following cases :-

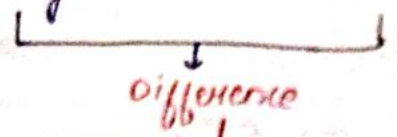
Case 1 An individual, being an Indian citizen, who leaves India during the relevant P.Y as a member of crew of an Indian ship; Such individual will be treated as resident in India ONLY IF his total period of stay during the R.P.Y is 182 days @ MORE.

→ How to Compute Total Period Stay in India



Deemed o/s India = FROM THE DATE OF Joining to the date of signing off

$$\text{STAY IN INDIA} = 365 \text{ days} - \text{Deemed o/s India}$$



182 days
or More
↓
Resident

Less than
182 days
↓
Non-Resident

आने & जाने को दोनों दिन o/s India में Count किया जायेगा

Case:2 An individual being an Indian citizen, leaves India during the R.P.Y, "for the purpose of employment" such individual will be treated as Resident in India ONLY IF Period of their stay during an P.Y 182 days or More

→ Important Point

- Date of arrival and date of departure, both dates are considered to be in India Except in the case of Crew Member.
- Stay in India includes stay in TWI.
- For the purpose of employment = ✓
In the course of employment = X

Case:3 An individual being an Indian citizen or a person of Indian origin, who is settled o/s India, visit in India and his total income except foreign source income is upto Rs. 15 lakh, he shall be treated as Resident only if his total stay in India during the R.P.Y 182 days or More.

Case: 4 An individual being an Indian Citizen (or) person of Indian origin settled in India and visit in India, and his total income except foreign source income more than Rs. 15 lakh he shall be treated as resident in India if ANY ONE of the following 2 conditions are satisfied

- a) 182 days (or) more in the R.P.Y
- OR
- b) 120 days (or) more in RPY AND 365 days (or) more in 4 I.P.P.Y.

→ Indian Citizen

- a) Person born (or) after 26/1/1950 but before 1/7/1987.
Citizen of India by birth irrespective of the citizenship of his/her parents.
Birth
- b) Both w.e.f 1/7/1987 but before 3/12/2004.
Citizen of India if either of his/her parents was a citizen of India at the time of birth.
- c) Birth w.e.f 3/12/2004 upto till date.
Citizen of India if both of their parents are citizen of India at the time of birth.

→ Indian Origin

If he, either of his parents, either of his *grand parents are born in undivided India (i.e before 1947)

* DADU, DADI, NANU, NANI