

Section-5 Scope of Total Income / Meaning of Total Income

(18)

Particulars	R/DOR	R/NOR	NR
a) Income accrue ^(or) arise in India (whether Received in India or NOT)	Taxed	Taxed	Taxed
b) Income deemed to be accrue ^(or) arise in India (whether Received in India ^(or) NOT)	Taxed	Taxed	Taxed
c) Income Receive in India (whether arise in India ^(or) NOT)	Taxed	Taxed	Taxed
d) Income deemed to be received in India (whether arise in India ^(or) NOT)	Taxed	Taxed	Taxed
e) Income accrue or arise ^(or) in India from a business controlled ^(or) profession set up in India but income received ^(or) in India.	Taxed	Taxed	Not Taxed.
f) Income accrue or arise ^(or) in India and Received ^(or) in India from business control ^(or) profession set up by ^(or) in India.	Taxed	Not Taxed	Not Taxed.
g) Income exempt under any provision of I. Tax Act, 1961	NOT Taxed	Not Taxed	Not Taxed.

b) Past u

Maximum
→ In Case

- opt - A
- Sec -
- Defau
- Conce
- New

Applicable
Exemption
Limit

Age Les
60
↓
2,50,000

h) Past untaxed Profit	Not taxed	Not taxed	Not taxed.
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Maximum Amount Not chargeable to Tax (i.e Exemption Limit)

→ In case of individual

