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Mr. lee. (PY 24-25 AY 25-26)

Determine residential status if he stay 100 days every year.

Particulars	No of days	Satisfied / Not Satisfied
Basic condition:		
a) stay in india for 182 days in previous ~~day~~ year	100 days	Not satisfied.
b) stay in india for 60 days or more in p.y AND 365 days or more in last 4 py	100 days And 400 days	→ Satisfied.
Additional Conditions.		
i) Resident for 2 py's or more in last 10 PYs AND	yes	Satisfied
ii) Stay in india for 730 days or more in last p.y	700 days	Not Satisfied

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Py	24-25	100	No. of days.
	23-24	100d	
	22-23	100d	
	21-22	100d	
	20-21	100d	
	19-20		R
	18-19		NR
	17-18		→ NR
	16-17		→ ~~NR~~ NR
	15-16		→ NR
	14-15	~~NH~~	→ NR

Conclusion : Mr lee, satisfied basic condition but he does not satisfies both the Additional conditions so he will be treated as resident but not ordinarily resident for the Ay 25-26.

a i) Determine Resident status if he stay in india For ~~of~~ 90days

Particulars	No. of days	satisfied/Not
Basic Conditions		
i) stay in india For 182d ormore in p.y	90days	Not satisfied
or		
ii) Stay in india for 60 day or more in py	90days	
And		
365 days or more in last 4 py.s	360 days	

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Conclusion. Mr. lee not satisfied any basic condition so, he will treated as Non-resident for AY 25-26.

iii) Determine Residential Satuts if he stay in india for 110 days.

Particulars	No. of days	Satisfied/N
Basic Condition.		
i) Stay in india For 182 days or more in PY's.	110 days →	Not satisfied
OR		
Stay in india for 60 days ~~in~~ or more in P.Y.	→ 110 days	Satisfied.
AND		
365 days or more in last 4 PY's	→ 440 days	Satisfied
Additional Conditions		
i) Resident for 2 PY's or more in 10 PY AND	→ yes	Satisfied.
ii) Stay in india for 730 days or more in last 7 PY.	→ 770 days	

Conclusion: Mr. lee satisfied, basic Condition or Additional Condition so he is treated as a resident and Ordinary resident for AY 25-26.

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b) In case of ~~Shr~~ Shrimath indian citizen visit india during the previous year, he is treated as non-resident irresepective of his total income since his stay in india is less than 120 days.

c) In this Case, if it's total income other than foreign income in more than 15 lakh then he is treated as R but NOR. Since he has satisfied second basic condition, if his total income is less 1500,0000 then there is no need ~~to~~ second basic Cond so, he is treated as non-resident

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Exceptions of Second Basic Condition

- In the following cases we have to check only first basic condition (ignore 2nd Basic con—)

1) Indian citizen leave india during the previous year for an employment, business, Proffession, o/s india.

2) Indian Citizen leave india in P.Y as a crew member of indian ship

3) Indian citizen or person of indian origin engaged outside india in any business, profession, Business employement and visting india during the PY and his total income (excluding foreign source income) is upto 1500,000 in P.Y.

- Note peeson of indian origin means he or either of his parents or either of his Grand parents were born in undivided ~~Area~~. India.

Note:- 1) In case of indian citizen or person of indian origin having total income more than 15 lakh other than Foreign Source income then we have to check 2nd Basic Condition and instead of 60 days in P.Y we have to Considered 120 days.

2) In this case if such individual does not Satisfied 1 basic Condition but he had satisfied Second basic Condition (120 days wala) then he is treated as R but NOR. (this case there is no need to check Additional Condition)

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Indian citizen
OR
POIO
↓
in p.y visit india.

Total income (other than foreign income) upto 1500,000
↓
No need to check 2nd Basic Condition.

Total income > 1500,000
↓
2nd Basic condition

Stay in india for 120 days or in p.y
↓ AND
365 days or more in last 4 py's
↓

Satisfied
↓
R but NOR

Not satisfied
↓
NR

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CBDT Notification.

incase of indian citizen Being a crew member of foreign bound ship leaving india for calⁿ of No. of days stay in india following time limit shall be excluded.

- From the date entred into continous discharge Certificate in respect of Joining a ship and ending on the date enetred into continue discharge Certificate in respect of signing off ship.

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Sec 6(1A) deemed resident

If any ind being indian citizen not satisfied any basic condition as per sec 6(1) having total income more than 1500.000 other than foreign income (shall be deemed to be resident in indi if he is not liable to tax in any other country due to residency or domicile then ~~his~~ he is treated as always R but NOR in india.

e.g. Mr. Tech. Guruji is a indian citizen and currently working in dubai. during py 24-25 he has visited 55 days in india. during current previous year he is not liable to pay tax in any country due to his residence or domicile. determine his residential income if his total income (other than foreign income)

a) 2~~1~~.00.000

→ a) Total income 21,00,000 then ~~his~~ he is deemed resident in India (R but NOR)

b) Total income 21,00,000 He is non-residence.

Sec 6(2): Residential Status of HUF

If control and management
↓

Wholly or partly in india
↓
Resident
↓

If karta satisfied both Add^n condition
↓
R and OR.

Otherwise
↓
R but NOR

Wholly outside india
↓
Non-resident

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a) residential status of HUF :- business of HUF is fully transacted from Australia it means it is wholly controlled from outside India so as per sec 6(2) HUF is treated as Non-resident in India.

B) Residential status of Mr. E

Particulars	No. of days	Satisfied / Not
Basic condition:-		
i) stay in India for 182 or more in p.y	245 days →	Satisfied.
or		
ii) stay in India for 60 days or more in p.y AND 365 days or more in last 4 py.		→ Not Applicable
Additional Condition.		
i) resident for 2 py or more in last 10 py	Nill	→ Not satisfied
AND		
ii) Stay in India for 730 days or more in last 7 py	Nill	

Conclusion :- MR. E satisfied basic condition but he could not satisfy both the addn condition so he will treated as resident but not ordinarily in in India in py 24-25