

⇒ To be Resident an Individual has to satisfy any of the Condition out of the 2 given below:-

(any 1 Condition fulfill then Resident, otherwise not)

(I.) The individual should have stayed in India for minimum 182 days [182 days or more] during the Previous year ~~or~~ / Current year.

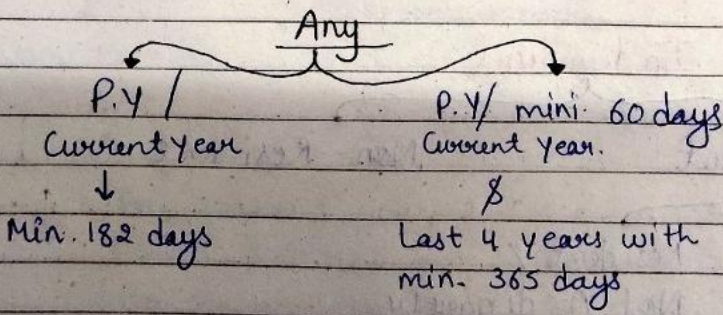
OR

(II.) The individual should have stayed in India for minimum 60 days [60 days or more] during the Previous year / Current year

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For minimum 365 days or more [minimum 365 days] during the last 4 years.

2 Basic Conditions



Examples :-

(1) Mr. A

P.Y.	I	II	III	IV
	No. of days			
24-25	210	140	50	60
23-24	10	100	300	100
22-23	20	0	200	50
21-22	30	200	100	200
20-21	40	150	50	14

I. $\Rightarrow$ 24-25 $\rightarrow$ min 182 $\rightarrow$ Complete $\rightarrow$ then Resident.

II $\Rightarrow$ 24-25 $\rightarrow$ min 182 days $\rightarrow$ not Resident But,
 $\downarrow$ 60 days + $\downarrow$ 365 days $\rightarrow$ Resident.
 (24-25) (last 4 years)

III $\Rightarrow$ Non-Resident.
 $\rightarrow$ min 182 X, 60 X, 365 $\checkmark$

IV $\Rightarrow$ Non-Resident
 $\rightarrow$ min 182 X, 60 $\checkmark$, 365 X

(Examp)

(2) Udit Came to India for the first time on 1 Nov 2024 for a period of 200 days. Find his Residential status for PY 24-25.

P.Y/ Current year $\Rightarrow$ min 182 X
 $\downarrow$ 60 $\checkmark$
 $\downarrow$ 365 X

PY 24-25
 $\downarrow$ 151 days
 Nov $\rightarrow$ 30
 Dec $\rightarrow$ 31
 Jan $\rightarrow$ 31
 Feb $\rightarrow$ 28
 Mar $\rightarrow$ 31

$\therefore$ Non Resident

151 days
 1 Nov 24 $\xrightarrow{200 \text{ days}}$ 31.3.25 $\rightarrow$ 49 days

* Calculation of NO. of days

(आने & जाने का day include होगा)

Generally, while calculating the no. of days the day of arrival and day of departure is included

Ex :- Shubhum Came to India on 7th July, 2024 & went to Afghanistan on 11th Sep, 2024. He Again Came back to India on 5th Dec, 2024 & went to Russia on 13th Feb, 2025. Find his no. of days of stay in India.

1 Apr. 2024 7 July 11 Sept 5 Dec 31st Feb. 31. Mar, 2025

$$\text{July} = 31 - 6 \text{ days} = 25 \text{ days}$$

$$\text{Aug} = 31 \text{ days}$$

$$\text{Sep} = 11 \text{ days}$$

$$\underline{67 \text{ days}}$$

$$\text{Dec} = 31 - 4 \text{ days} = 27 \text{ days}$$

$$\text{Jan} = 31 \text{ days}$$

$$\text{Feb} = 13 \text{ days}$$

$$\underline{71 \text{ days}}$$

138 days stayed in India

Example :- Bhakti came to India from Dubai on 19th June, 2024 & went to South Africa on 3rd Oct. 2024.

She again came back to India on 11th Mar 2025 & stayed here only.

Find his no. of days of stay in PY 24-25.

1 Apr. 2024 19 June 3 Oct 11 Mar 2025 31 Mar 2025

June = 30 - 18 days = 12

July = 31

Aug = 31

Sep = 30

Oct = 3

107

11 March

31 - 10 days = 21

128 days

Example :- Sanjana went to Sri Lanka on 3rd July 2024 & came to India on 13 Oct 2024. She again went to Mauritius on 13 Jan 2025. Find no. of days stay in India, PY 24-25.

1 Apr. 2024 3 July 13 Oct 13 Jan 31 Mar 2025

1 Apr to 3 July $\Rightarrow 30 + 31 + 30 + 3 = 94$ days

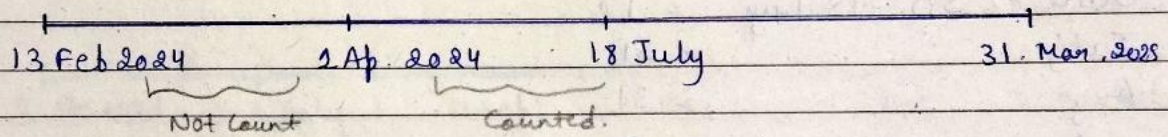
13 Oct to 13 Jan $\Rightarrow 31 - 12 \Rightarrow 19$ days + 30 + 31 + 13 $\Rightarrow 93$ days

94 + 93 $\Rightarrow$ 187 days in India

Example :- Rajyogini Came to India on 13th Feb, 2024 & went to Sri Lanka on 18th July, 2024.
The no. of days of stay is given below :-

P.Y.	23-24	70
	22-23	60
	21-22	148
	20-21	200
		<u>478</u>

Find his Residential status for AY 25-26.
AY-25-26 $\rightarrow$ PY = 24-25



April	=	30	} Current Year
May	=	31	
June	=	30	
July	=	18	
<u>109 days</u>			

Min = 182 days X

But 60 days ✓

last 4 year = 365 days ✓

$\therefore$ Resident.