

How to write
in Exam sheet
↓

As per section 6 / relevant section, of the Income Tax Act 1961, an Individual is Considered to be Resident in India for a Previous year. If he satisfies any of the below 2 basic Conditions:-

(a) He has stayed in India for 182 days or more during the Previous year.

OR,

(b) Has stayed for minimum 60 days during the Previous year.

In the Given Case Rajyogini Came to India on 13th Feb, 2024 & went to Sri Lanka on 18th July 2024.

Hence Calculating no. of days Per PY 24-25 from 1 Apr 2024 to 18 July 2024 it will be 109 days.
(30 + 31 + 30 + 18)

Now, further Calculating stay of last 4 years
(70 + 60 + 148 + 200) = 478 days.

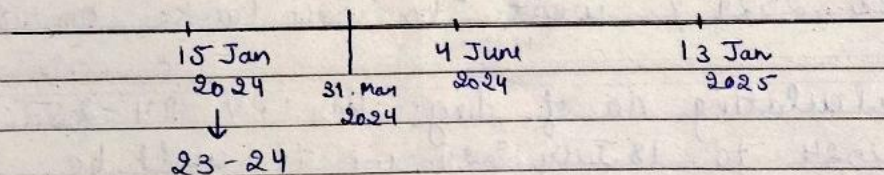
Rajyogini is satisfy 2nd Basic Condition i.e., stayed for min. 60 days during PY 24-25 and for min. 365 days during last 4 PY's, Therefore, she is Resident for PY 24-25 / AY 25-26.

Lec 4 & 27 Jan

Que Simmi Kumari Came to India on 15th January, 2024 for helping in making arrangements for Mahakumbh to be held in Jan 2025. She went to USA on 4th June 2024 & Came back to India on 13th Jan 2025 and stayed here only. Her no. of days of stay is given below for the preceeding years.

22-23	100 days
21-22	74 days
20-21	131 days
19-20	300 days

Find her Residential status for PY 24-25.



1 Apr to 4 June 24 $\Rightarrow$

13 Jan 25 to 31 Mar 2025 $\Rightarrow$

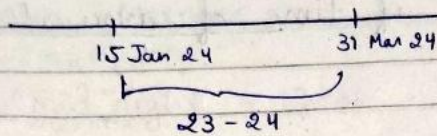
Current year 24-25

1.4.24 - 4 June 24 = Apr. May June $\Rightarrow$ 65 days

13 Jan 25 - 31 Mar 25 = Jan Feb Mar $= 31 - 12 = 19$

Feb	28
Mar	31
	<u>78</u>

$\therefore$ 143 days



Jan 31 - 14 = 17 days
 Feb 2024 leap yr = 29 days
 March = 31 days
77 days

Apr 24 - June 24
 Apr = 30
 May = 31
 June = 4
65

13 Jan 25 → 31 Mar 25
 Jan = 31 day - 12 day = 19 day
 Feb 28 day
 March 31 day
78 days

65 + 78 = 143 days

24-25 = 143 }
 23-24 = 77 }
 22-23 = 100 } 382
 21-22 = 74 }
 20-21 = 131 }

∴ min 60 days ✓
 last 4 years min 365 ✓

∴ Resident
 For P.Y. 24-25.

* Calculation of No. of Days if time of arrival & Departure is given :-

24 hrs से कम होगा तो

→ Ignore
otherwise Count
1 day

Example :- Saif Ali Khan Came to India on 20 Jan, 2025 at 4 P.M. & went to Saudi Arabia on 25th Jan 2025 at 5 a.m.
Find his no. of days.

Concept :- 24 hrs are multiple of it → Day Count
• fraction = Ignore

(i) 25 hrs = 24 hrs & 1 hr
1 day & X

(ii) 47 hrs = 24 hrs & 23 hrs
1 day & X

(iii) 50 hrs = 24 + 24 + 2 hrs
2 days + X

(iv) 100 hrs = $\frac{100 \text{ hrs}}{24 \text{ hrs}} \Rightarrow 4 \text{ days}$

Example :-

* Prince Came to India on 19th June 2024 @ 11 a.m & went to Ukraine on 23rd June 2024 at 9 P.M.
Find no. of days.

19 June 2024 20, 21, 22
 3 days

23 June 2024

11 a.m. Morning

12 mid night = 13 hrs

23rd

12 PM $\rightarrow$ 9 P.M.

21 hrs.

$\downarrow$

12 midnight

12:00 noon

} 12 hrs

9:00 pm

+ 9 hrs

21 hrs

19th

11:am to 12 noon $\rightarrow$ 1 hr

12 noon to 12 midnight $\rightarrow$ 12 hrs

13 hrs

$13 + 21 = 34 \text{ hrs}$

$\therefore 1 \text{ day} - X$