

* ROR & RNOR

Once an individual becomes President then we further check whether he is ROR / RNOR.

If an individual satisfies both of the below 2 additional Conditions then he will be ROR else RNOR :-

i.e if he satisfies any 1 Condition or misses both of the Conditions, he will be a RNOR.

2 Additional Conditions :-

(a) The individual should have stayed in India for minimum 730 days [730 days or more] during the last 7 P.Y.s

&

(b) The individual should be a Resident in India in minimum 2 years [2 yrs or more] during the last 10 P.Y.s

Example :- Find Residential status for PY 24-25
for following Cases :-

Years	Case 1	2	3	4	5
24-25	110	100	179	243	37
23-24	110	100	31	0	100
22-23	110	100	64	1	0
21-22	110	100	89	2	43
20-21	110	100	201	300	143
19-20	110	100	73	300	69
18-19	110	100	41	350	86
17-18	110	100	23	360	91
16-17	110	100	0	9	242
15-16	110	100	100	10	136
14-15	110	100	200	11	111

Soln Case 1

PY = 24-25 $\rightarrow$ R 110 } min 60 ✓
 23-24 $\rightarrow$ R 110 }
 22-23 110 } min 365 ✓
 21-22 110 }
 20-21 110 }
 19-20 110 } 770 $\rightarrow$ min. 130 ✓
 18-19 110 }
 17-18 110 } $\therefore$ ROR ✓
 16-17 110
 15-16 110
 14-15 110

Case 2

PY = 24-25 100 } min. 60 ✓

23-24 100

22-23 100

21-22 100

20-21 100

19-20 100

18-19 100

17-18 100

16-17 100

15-16 100

14-15 100

min. 365 ✓

730 X

100 days X 7 years
= 700 days

∴ RNOR

→ The Residential status is to be

011 25-26-27-28-29

011 30-31-32-33-34

011 35-36-37-38-39

011 40-41-42-43-44

011 45-46-47-48-49

011 50-51-52-53-54

011 55-56-57-58-59

011 60-61-62-63-64

011 65-66-67-68-69

011 70-71-72-73-74

011 75-76-77-78-79

3 exceptions to the Basic Conditions

In these Cases only 1st Basic Condition
i.e. min. 182 days is checked.

If this gets

satisfied



Resident

Does not get satisfied



Non-Resident.

→ Both in India are ^{having} citizenship of India

(1) → An Indian Citizen going outside India for the purpose of employment.

Lec 5 28 Jan

Confirm that → Job / Business

Indian Citizen →
outside India →
for purpose of →
employment.

Example :- Aditya Kumar was born in Lucknow on 5th Dec 2002. He went to Sri Lanka for job on 7th Oct 2024. His stay for last 10 years has been 200 days in each year. Find his residential status for PY 24-25.

Solution :- Starting point → Exception Covered
yes / No

Indian Citizen = Lucknow born ✓

Outside India = ✓

Employment (Job) = ✓

Covered in exception = Yes ✓

No. of days

1.04.2024 May = 31
30 days Jun = 30
July = 31
Aug = 31
Sept = 30 days
Oct = 7 days 7 Oct 2024
⇒ 190 days

∴ 182 days ✓

∴ Resident ✓

Further checking ROR & RNOR.

Last 7 years = min 730 days

Actual = 200 (each yr) × 7 yr ⇒ 1400 days ✓

&

last 10 year, only 2 years = Resident
So, then,

∴ Resident ✓

∴ ROR ✓

Example :- what if in the above case he went to Sri Lanka on 28th sept 2024.

sol Exception Covered = Yes ✓

1st Apr 2024 ——— 28 sept 2024 (Days count) ⇒ 181 days

∴ Non-Resident.