

Indian Citizen → Crew member → Indian ship out outside India ←

→ staff member

(2) An Indian Citizen being a Crew member of an Indian ship going outside India.

India में Register (आने के दिन / जाने के दिन exclude)

Note :- This is the only Case in which day of arrival and day of departure is excluded.

Example :- Bhavani is working in an Indian ship. She went to Australia on 9<sup>th</sup> June, 2024 & Came to India on 4<sup>th</sup> Jan, 2025. Find her residential status. (ignore ROR / RNOR)

Soln :- Step 1 Exception Covered or not ??  
Assumption → Yes Indian Citizen.

Yes ✓

182 days — Yes = R  
No = NR

1<sup>st</sup> Apr to 8<sup>th</sup> June ⇒ 69 days

Came again India ⇒ 5<sup>th</sup> Jan 2025 - 31 Mar 2025

Jan = 31 - 4 = 27

Feb = 28

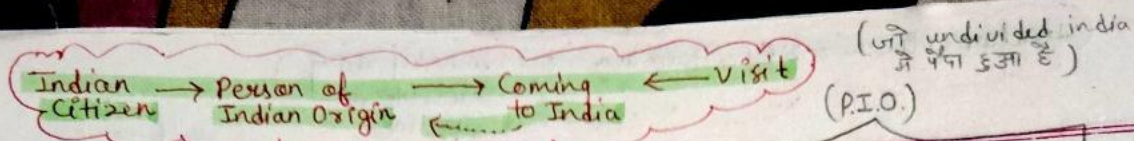
Mar = 31

86

69 + 86 = 155

∴ Non-Resident.





(3) An Indian Citizen or a Person of Indian Origin  
Coming to India for the purpose of Visit.

घुमने काम से

• Person of Indian Origin:

If the Person himself or any of his parents or any  
of his grand parents (Maternal property)  
were born in undivided India.

i.e. before 15 Aug 1947,  
then the person will be Considered as Person  
of Indian Origin.

■ Question :-

(1) AKansha was born in Balaghat on 5<sup>th</sup> Dec 1968.  
Her father was born in Delhi on 11<sup>th</sup> Aug 1948.  
AKansha's grandfather was born in New York on  
6<sup>th</sup> Nov. 1921.

& Her grandmother was born in Karachi on  
on 14<sup>th</sup> Feb. 1923.

AKansha Came to India on 14<sup>th</sup> Oct 2024 for  
Visiting Taj Mahal.

For the year 22-23 & 23-24. she was in India  
for 365 days each in respective years.

Find her Residential status for P.Y. 23-24-25  
(undivided india 1947)

→ Indian Citizen = AKansha.

→ As her grandmother is (Person of Indian Origin) born on  
undivided india therefore miss AKansha is P.I.O.

14<sup>th</sup> Oct 2024 to 31<sup>st</sup> March 2025 → 169 days

∴ Non Resident. 182 days X X



Lec 6 29 Jan

Que :- Rohit was born in Afghanistan on 19<sup>th</sup> Dec 1973.  
His father was born in Mumbai on 4<sup>th</sup> July 1949.  
His grandfather was born in Australia on  
6<sup>th</sup> May 1934.

His grandmother was born in Russia on  
17<sup>th</sup> Dec 1938

Rohit came to India for the first time to visit  
Mahakumbh on 5<sup>th</sup> ~~th~~ Aug 2024 & went to  
New Zealand on 3<sup>rd</sup> Mar 2025.

Find his resi status for AY 25-26.

Visit ✓

Indian citizen ✗

Neither I.C nor P.I.O.

∴ RNOR.

Sol As per section 6 of the Income tax Act, 1961  
an individual is considered to be a  
Resident in India for the relevant 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 P.Y.

Or,

(b) He has stayed in India for 60 days or more  
during the P.Y and for 365 days or more  
during the Preceding 4 previous year.



If any person is covered under the exception then he becomes Resident only if 1st Basic Condition of min. 182 days is satisfied else the person becomes Non-Resident.

Relevant exception stated / given under the Act is:-

- An Indian Citizen or a Person of Indian Origin Coming to India for the Purpose of Visit.

→ Person of Indian Origin = An individual becomes a person of Indian Origin if either himself or any of his parents or any of his grand parents were born in undivided India.

Now,

In the given Case Mr. Rohit is neither a Citizen of India (because he is born in Afghanistan) and nor a Person of Indian Origin as none of his parents or grand parents or himself were born in undivided India. So, he is not covered unless exception.

therefore both the basic Conditions are to be checked in this Case.

Calculating No. of Days :-

5 Aug 2024 to 3rd Mar 2025 = 211 days

Since he is completing min. 182 days

∴ he is a Resident for AY 25-26.



Further if a person becomes Resident then both additional Conditions should be Satisfied to become ROR else the person becomes RNOR Conditions :-

(a) The Individual should have stayed in India for 730 days or more during the last 7 P.Y.'s.

&

(b) The Individual should be a Resident in any of the 2 P.Y.'s out of the last 10 P.Y.'s

In the given Case Mr. Rohit Came to India for the Very first in PY 24-25, therefore he would not be satisfying any of the above 2 Conditions,

∴ he is a RNOR for AY 25-26.