(4) Find Total income of Mr. Rochak.

(a) → ₹ 8 lakhs earned from liquor shop in Bihar, received in Iran.

(b) → ₹ 13 lakhs earned from newspaper selling in Israel & 30% is received in Mumbai.

(c) → ₹20 lakhs earned from business in USA which is controlled from punjab.

Find Total income in all 3 cases :- ROR / RNOR / NR for PY 24-25.

Particulars	ROR (₹)	RNOR (₹)	NR (₹)
(a) Income from liquor shop in Bihar	8,00,000	8,00,000	8,00,000
	(Income accrued in India - Taxable)		
(b) Newspaper selling in Israel	13,00,000 [acc. outside in India but Global income taxable for ROR]	3,90,000 (13L × 30%) (Income rec. in India.)	3,90,000
(c) Business in USA Controlled from Punjab.	20,00,000 (Acc. outside india but global income income taxable for ROR)	20,00,000 [acc outside India but control from India)	'0'

* Concept of Remittance :- (पैसा भेजना)

↓

Because of this Reason, Amt. is never taxable

Eg (i) Mr. A 24-25 UK earn 20lakh $ sent to India [Remitted to India]

ROR	RNOR	NR
20lakh acc outside India Global Income.	X	X

(ii) Past untaxed Profit remitted to India ₹17lakhs for PY 24-25.

ROR	RNOR	NR
X	X	X

(Because of not Current year)

$\boxed{\text{Remittance}}$

Past year income

↓

Not taxable for anyon

Current year income

ROR	RNOR	NR
✓	X	X

↓

acc outsid india
& Global income
Taxable.

Illustration 8

Calculation of total income of an individual for AY 25-26 assuming he has opted out from the default tax Regime.

Particulars	ROR	RNOR	NR
(i) Int. on UK dev. bond	10,000 (acc. outside India but global income taxable for ROR)	500rs (Received in India)	500rs
(ii) Inc. rec. from Bus. in Chennai	20,000 (Accrued in India)	20,000	20,000
(iii) Sale of shares of an Indian Company	20,000 (Accrued in India)	20,000	20,000
(iv) Dividend from British Co. Rec. in london	5000 (acc out India but global income, taxable for ROR)	—	—
(v) Sale of Plant at Germany	40,000 (same)	20,000 (50% rec. in India)	20,000
(vi) Bus. in Germany	70,000 (Same)	70,000 (Acc. out India & bus. is Controlled from India)	40,000 (Amt. rec. in India)
(vii) Bus. in Delhi	15,000 (Acc. in India)	15,000	15,000
(viii) House property in london & income brought to India.	50,000 (Current yr's income, taxable to ROR; because acc. out India → global Income is taxable to ROR)	— (Remmittance is not Taxable)	—

(ix)	--(acc. in India) (Taxable all)--		
(x)			
(xi)			
(xii) Prop. in nepal & Recd there	16,000 (acc. in India global)	— (acc. out india)	— (acc. out india)
(xiii) Past untaxed income	(Reason – (Past income Remitted to India in the CY is not taxable))		
(xiv) Income from agriculture (Land in nepal)	18,000 (acc. out india global)	— (Remittance is not Taxable)	— (Remittan is not taxable)
(xv) Profession in Kenya setup in India	5000 (global income)	5000 (acc. outside india but prof set up in India)	—
(xvi) Gift Rec.d on the Ocassion of wedding	— (Fully exempt)	—	—
(xvii) Int. on Saving bank A/c in SBI	12,000 (acc. in India)	12,000	12,000
(xviii) In Russia Business Controlled in Russia (acc. outside India)	20,000 (global income Taxable)	-	-
(xxi) Dividend acc. in India.	5,000	5,000	5,000
(xx) agriculture in India (Exempt)	—	—	—
Gross Total income	3,52,000	2,18,000	1,83,000
(–) Deduction	(10,000)	(10,000)	(10,000)
Total income.	342000	208 000	173000

Tax Calculation

(1) Determining the age.

(a) Senior Citizen :-

- When a person attains the age of 60 years or more at any point of time during the P.Y. but less than 80 years. The individual is Consider to be ~~Cit~~ Senior Citizen.

(b) Very Senior Citizen / Super Seniour Citizen :-

- when an individual attains the age of 80 years or more during the Previous year then the individual is Considered as a Very Senior Citizen

Tax Rates

Slab Rate

Individual / HUF / AOP (Association of Person) / BOI (Body of individuals) / AJP (Artificial Juridical Person)

- Old Regime
- New Regime — Section 115BAC (Default tax Regime)

(Both are exist)

Flat Rate

P.F (Partnership firm) / L.A (local authority) / LLP / Companies

Generally 30% / 35%

Eg :- P.firm

T.I = 2lakh Rate 30%

2l × 30% = 60,000