

(D) Exceptions to the Business Connection :- for NR :-

Purchase from India just for selling out of India

Collect news from India & Publish it outside India

Came to India for movie Production
↓
Business (X) Connection
(गरी होत नाही)

- Foreign Company
- Diamond mining
- India exhibition
- special notified zone.
- Orders secure. (order मिलना)

'If'

Producer Assesses

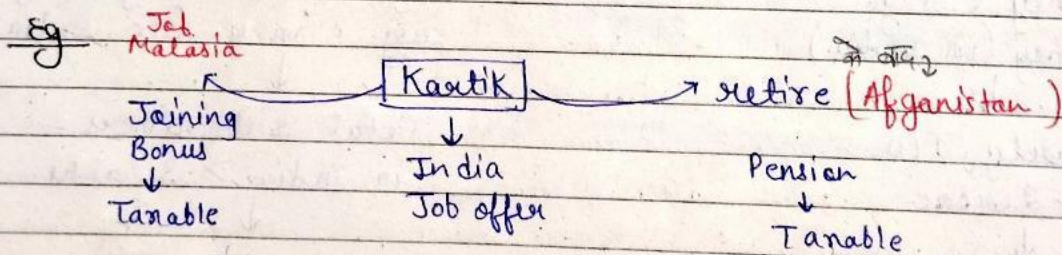
(i) Indi Citizen (X)

(ii) Partnership firm → Partner → Citizen (X)

(iii) Company → shareholder → I.C. (X) & Resident (X)

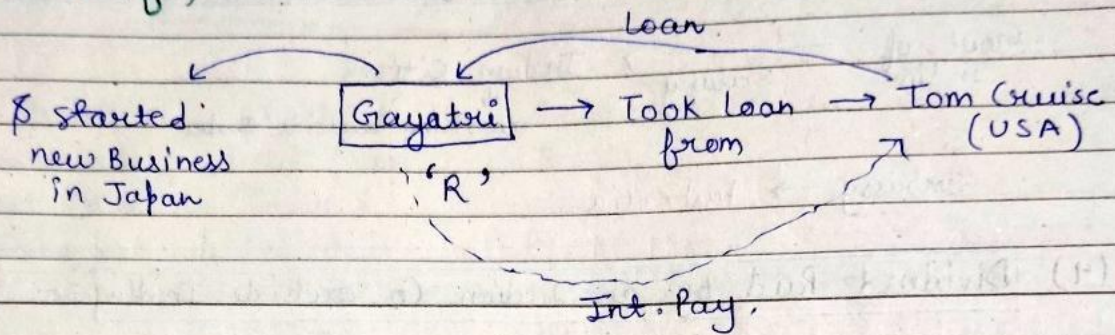
गरी होत नाही

* (2) Income from Salary which is earned in India :-

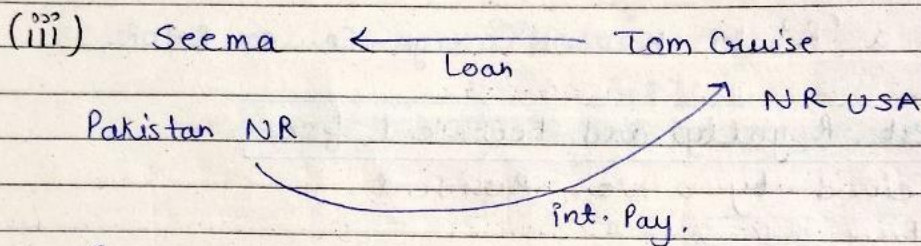


Amount received before or after the duration of Job in India is considered as 'Income deemed to be accrued in India'.

But if,

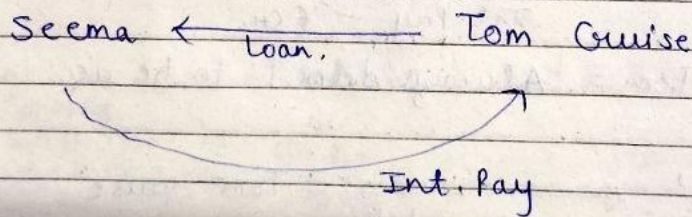


Tom income earn \Rightarrow Not deemed to be acc. in India.



Generally Not deemed to be acc. in India.

But if,



Tom Cruise income = Deemed to be acc. in India.

Lec 9 31 Jan (evening)

* Section 5 Scope of Total Income.

Global income taxable.

Types of income	ROR	RNOR	NR	
• Income accrued in India	✓	✓	✓	} Taxable
• Income Reserved in India	✓	✓	✓	
• Income deemed to be India accrued in India	✓	✓	✓	
• Income deemed to be received in India	✓	✓	✓	
Income accrued outside in India	✓	Generally not taxable	X	

but
If business (OR) Profession
Control from set up in
India India
Taxable.

Questions solving

(1) Shreya has earned ₹7 lakhs from a business in South Africa. Find taxable income if :-

		ROR	RNOR	NR
(I) ROR				
(II) RNOR	acc outside	7 lakhs	X	X
(III) NR	in	Global income Taxable	Not Taxable	Not Taxable

(2) Anu earned ₹11 lakhs from a business in Italy which is controlled from Jaipur 40% amt is received in India ROR? RNOR? NR?
(accrued outside India)

~~ROR~~ → ~~11 lakhs~~ | $40\% \times 11 \text{ lakh} = 4,40,000$
~~RNOR~~ → ~~Not taxable~~ → ~~But taxable (Jaipur)~~
~~NR~~

ROR	RNOR	NR
11 lakhs Global income Taxable → $11 \times 40\%$	11 lakhs Business Controlled from India	4,40,000 (11 lakh \times 40%) Received in India.

(3) Kusum is having a weed Cafe in Pune and earns ~~₹~~ ₹20 lakhs and whole amt. received in Ukraine.

(acc. in India)

ROR	RNOR	NR
20 lakh	20 lakh	20 lakh