

Residential Status

[Taxability of income in India]

Relation of Person
from India



Residential Status

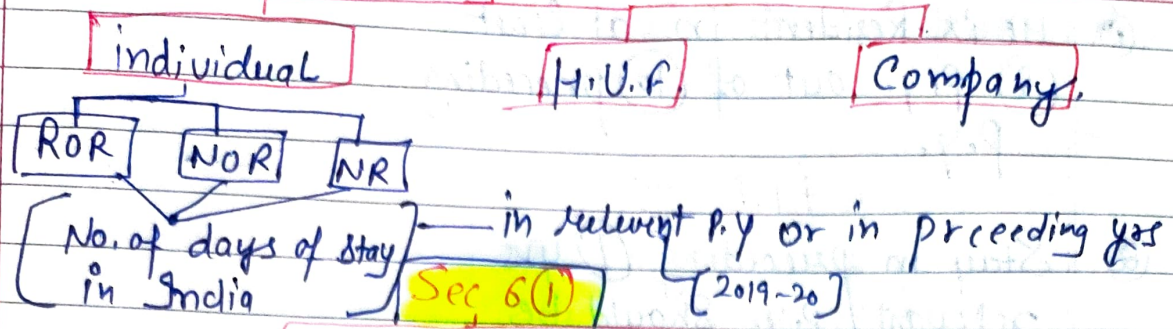
Relation of Income
from India



Scope of Total Income

if any one relation is found → income shall be taxable in India

Res. Status [Sec 6]



Resident
Non-Resident

if any of the Below Condition has been Satisfied.

- ① Single Condition
- ② Dual "

< 182 days.
 < 60 days
 or
 > 60 days. But
 Total stay in Preceding ④ days is less than 365 days.

① A person stays in India in the relevant P.Y. for 182 days or more.

> 182

OR

② > 60 days in relevant P.Y. \rightarrow 2019-20 and \oplus

> 365 or more in relevant preceding ④ years. \rightarrow
 18-19
 17-18
 16-17
 15-16

Resident

Ordinary ROR

if Both the Conditions ① and ② has been Satisfied.

Both \rightarrow ROR

Not Ordinary NOR

if none of the condition has been Satisfied ① or ②

if one Satisfy \rightarrow NOR.



- ① He is Resident in at least
② p.y. out of ⑩ preceding
p.y.

AND (+)

- ② Stay in preceding ⑦ yrs
relevant p.y. should be
730 days or more

2018-19

17-18

16-17

15-16

14-15

13-14

12-13

* In Some Cases Only Condition No. ① → (Resident) shall
be Applicable. [7, 182]

- ① Any individual who is a citizen of India has left
India for taking up any Business or profession
or employment outside India.

- ② Any indiv. who is a citizen of India or is a
Person of India Origin → if he or either of
his parents or either of his grandparents (including
parents of a mother), were born in undivided
India

(eg) Mr. X Born in USA His grandfather Born in
1940 in India. (Mr. X) - Indian Origin.

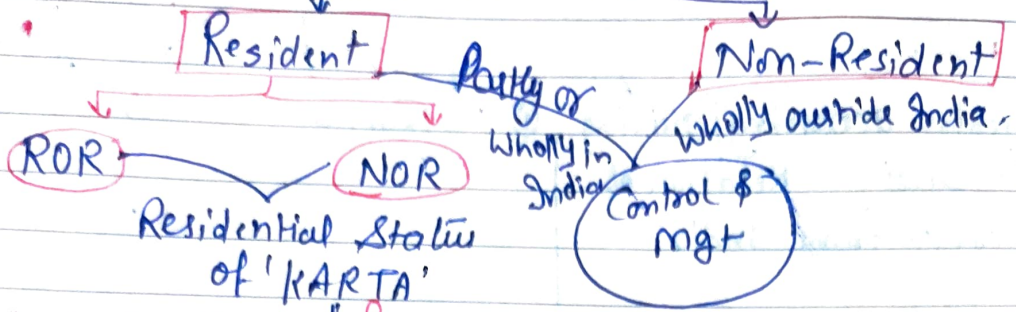
Coming India for visit.

- ③ Who is Citizen of India and has left India as a
Member of crew of an



Residential Status for Co. HUF Sec 6(2).

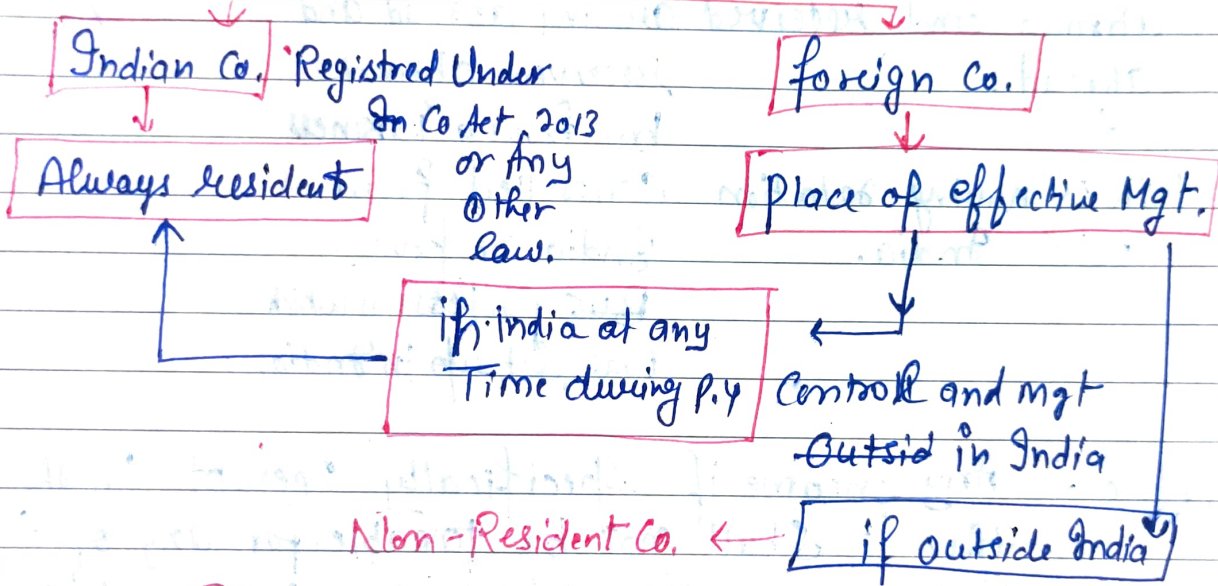
its depend on the Residential Status of KARTA of HUF.



~~Residential Status for Co.~~

if ROR - HUF - ROR
 if NOR - " - NOR

Residential Status of Co. Sec 6(3).



Scope of Total Income

- ① Mr. X - Resident of India - Earning in U.S.A. is liable to Pay Tax in India or Not **YES**
- ② Mr. X Non-Resident of India - earning in U.S.A is liable to pay Tax in India or Not **No**
- ③ Mr. X Non-Resident of India - Earning in India. **YES.**

if any income is taxable in India then every assessee is liable to pay Tax.

Sec 5

* **ROR** is liable to pay Tax on his Global Income.

	ROR	NOR	NR
① Income accruing/arising in India - Relation of Income from India.	① Same	① Same	① Same
② Income received or deemed to be received in India even if accruing/arising abroad.	② Same	② Same	② Same
③ Income accruing/arising abroad and received abroad. ↓ ROR is having relation with India.	③ income accruing/arising abroad and received abroad but from a Business controlled from India or from a Bus profession which was set up in India.	③ X	③ X

Note - Any Income if specifically exempt in the act then it shall not be taxable for any of the Category. → (eg) Dividend - exempt up to 10/30

- Past Untaxed profits are exempt for all categories of persons.

* Relation of Income → Taxable for all from India

* Any Gift is exempted.
SARAA received on Wedding.