

Section 6 - Residential Status

- An individual is said to be resident in India in any PY , if his stay
 - in India in that year is for a period amounting to **182 days or more** ;

or

- in India is for a period amounting to **365 days or more** in the four years preceding PY and is in India for a period amounting to **60 days** or more in the relevant PY

Expl 1(a) - In the case of an individual-being a citizen of India, who leaves India in any previous year as a member of the crew of an *Indian ship* **or for the purposes of employment outside India,**

- is in India for period amounting to **365 days or more** in the four years preceding PY and is in India for a period amounting to **182 days or more** in PY

Expl .1(b) – as Amended by Finance Act, 2020 w.e.f. 01.04.2021 i.e. AY 2021-22

In the case of an individual- being a **citizen of India, or a person of Indian origin**, who, **being outside India, comes on a visit to India** in any previous year

- is in India for period amounting to **365 days or more** in the four years preceding PY and is in India for a period amounting to **182 days or more** in PY.
- *having total income, other than the income from foreign sources, exceeding **15 lakh Rupees** during the previous year, then, if he is in India for period amounting to **365 days or more** in the four years preceding PY and is in India for a period amounting to **120 days or more** in PY*

Inserted by the Finance Act, 2020, Sec 6 (1A)

- Notwithstanding anything contained in clause (1) An individual, being a **citizen of India**, having total income, other than the income from foreign sources, exceeding 15 lakh rupees during the previous year shall be deemed to be resident in India in that previous year, if he is not liable to tax in any other country or territory by reason of his domicile or residence or any other criteria of similar nature.

- A Person is said to be “**Not Ordinarily Resident**” in India in any previous Year if such person is

An individual who has been a non-resident in India in 9 out of 10 previous Years preceding that year.

Or

his stay in India during the 7 previous years preceding that year in aggregate does not exceed 729 days;

Or

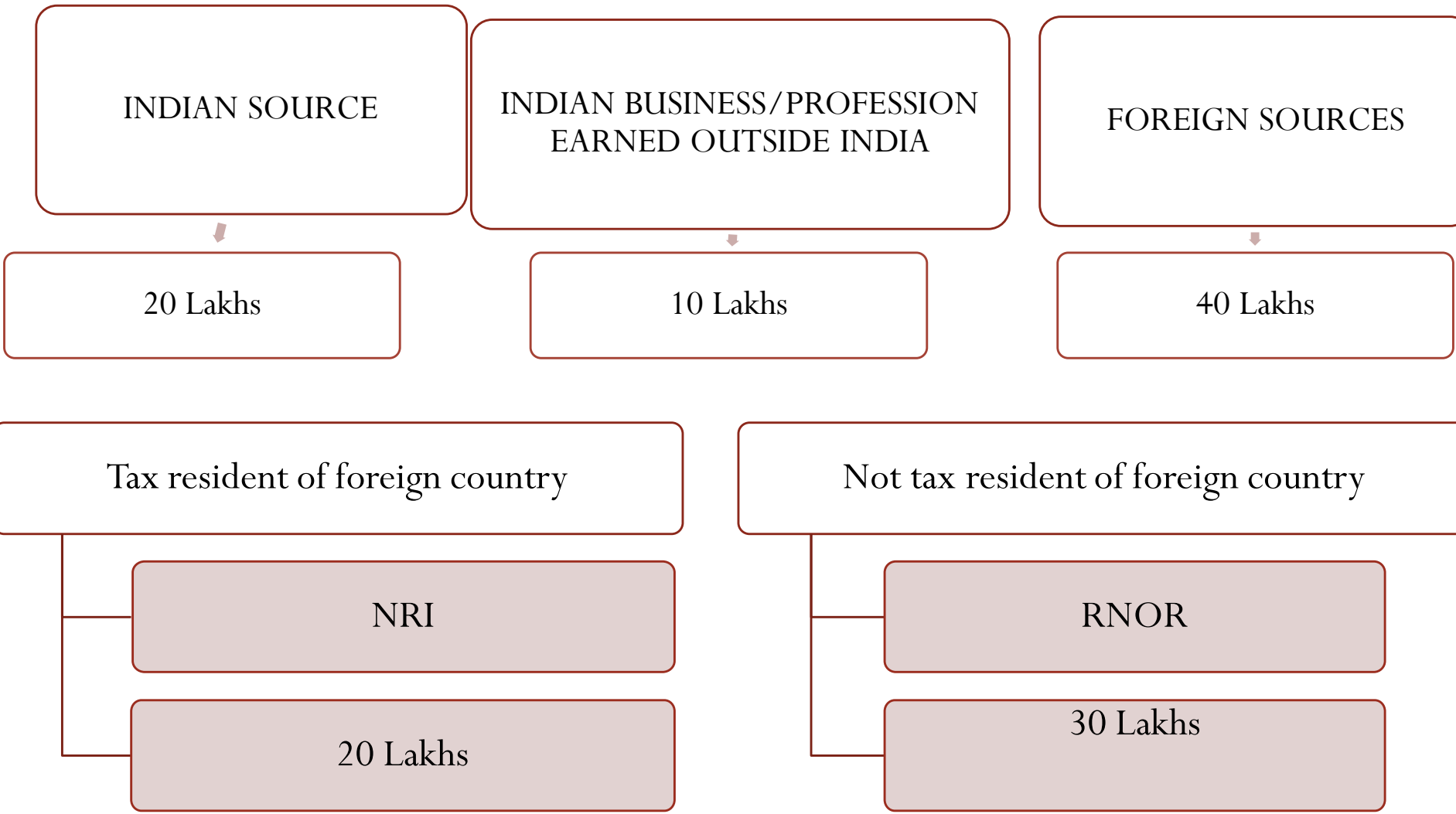
a citizen of India, or a person of Indian origin, having total income, other than the income from foreign sources, exceeding fifteen lakh rupees during the previous year, as referred to in clause (b) of Explanation 1 to clause (1), who has been in India for a period or periods amounting in all to one hundred and twenty days or more but less than one hundred and eighty-two days

Or

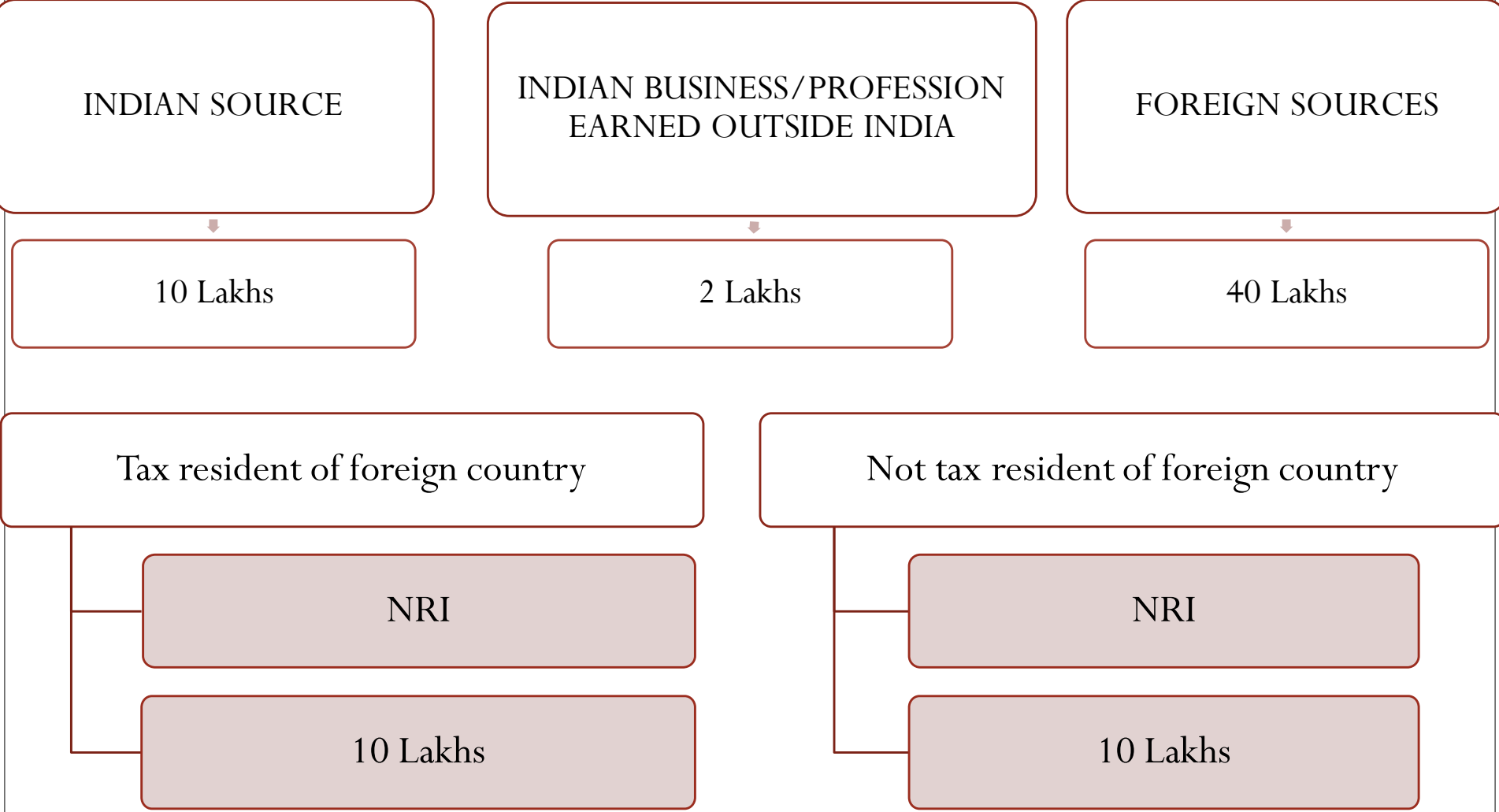
a citizen of India who is deemed to be resident in India under clause (1A)

Explanation.—For the purposes of this section, the expression "income from foreign sources" means income which accrues or arises outside India (except income derived from a business controlled in or a profession set up in India) and which is not deemed to accrue or arise in India

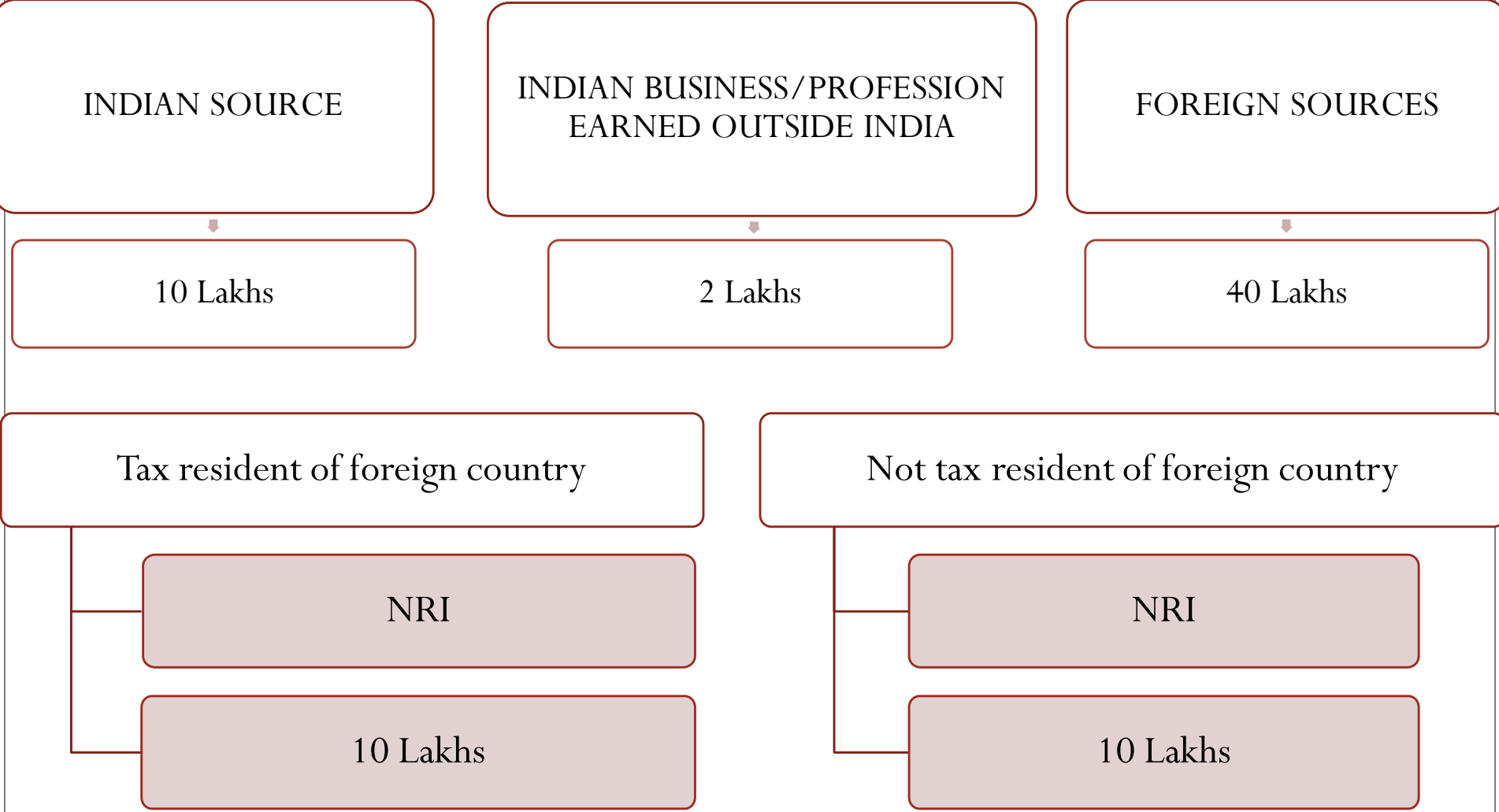
1. An **Indian Citizen** leaves India for the purpose of employment/as a member of crew of Indian ship, after a stay in India for 180 days during the previous year 2023-24



2. An **Indian Citizen** leaves India for the purpose of employment/as a member of crew of Indian ship, after a stay in India for 180 days during the previous year 2023-24.



3. **An Indian Citizen or PIO**, who, being outside India, comes on visit and stays in India for 180 days during the previous year 2023-24. He has stayed in India for a total period of **350 days** during the 4 immediately preceding PY



4.A **PIO**, who, being outside India, comes on visit and stays in India for 110 days during the previous year 2023-24. He has stayed in India for a total period of 450 days during the 4 immediately preceding PY

INDIAN SOURCE

10 Lakhs

INDIAN BUSINESS/PROFESSION
EARNED OUTSIDE INDIA

7 Lakhs

FOREIGN SOURCES

40 Lakhs

Tax resident of foreign country

NRI

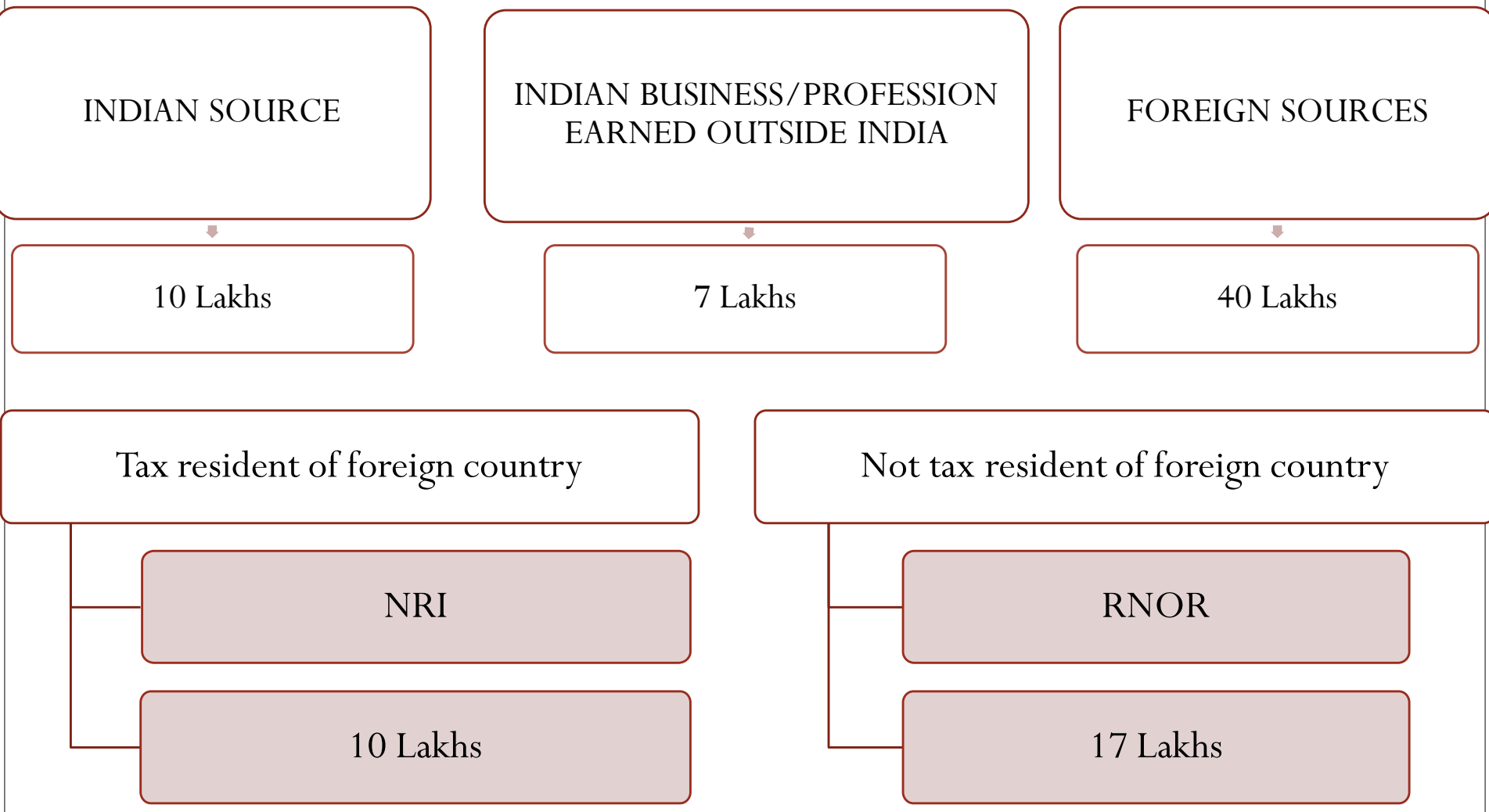
10 Lakhs

Not tax resident of foreign country

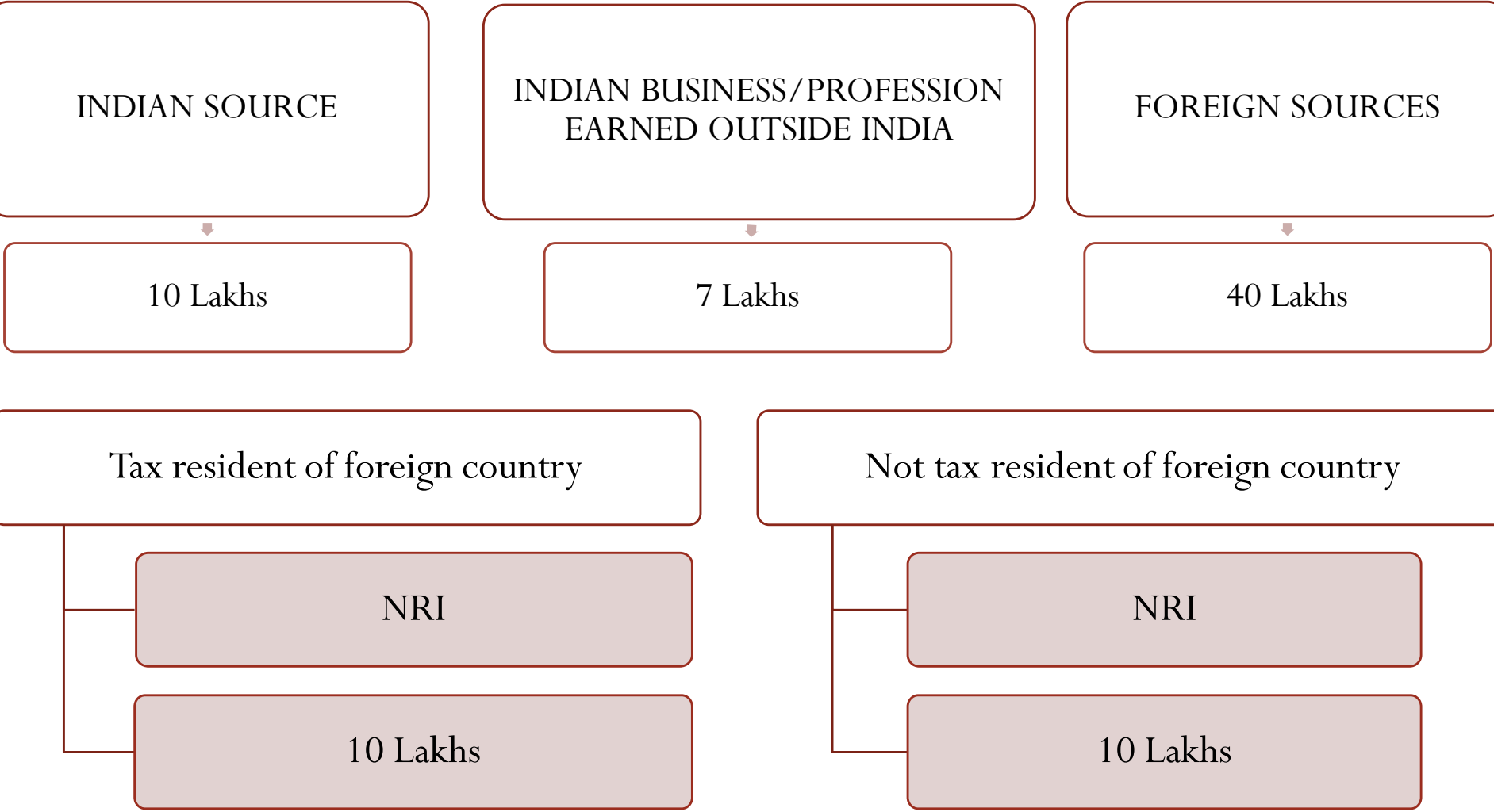
NRI

10 Lakhs

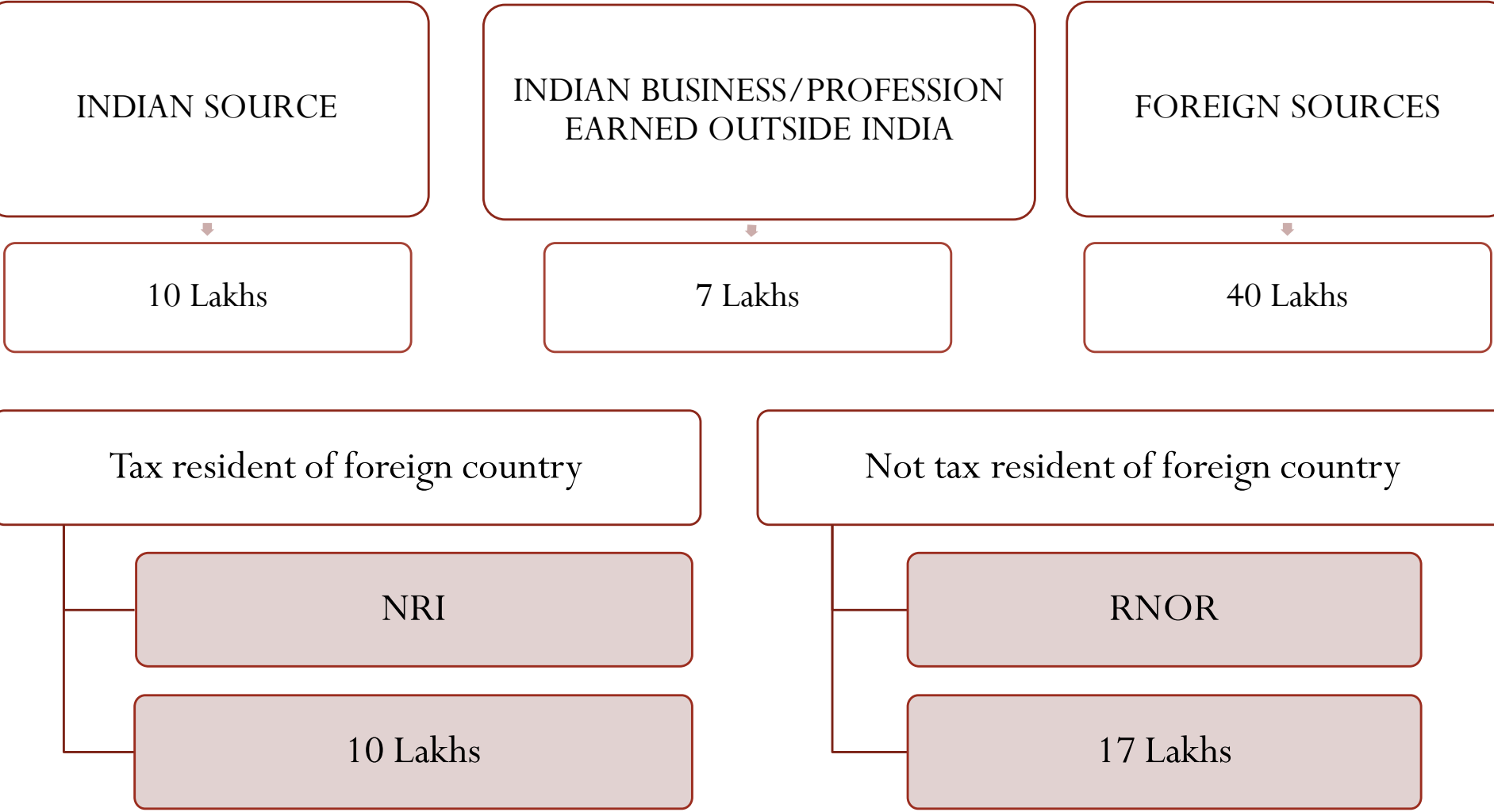
5. An **Indian Citizen** who, being outside India, comes on visit and stays in India for 110 days during the previous year 2023-24. He has stayed in India for a total period of 450 days during the 4 immediately preceding PY



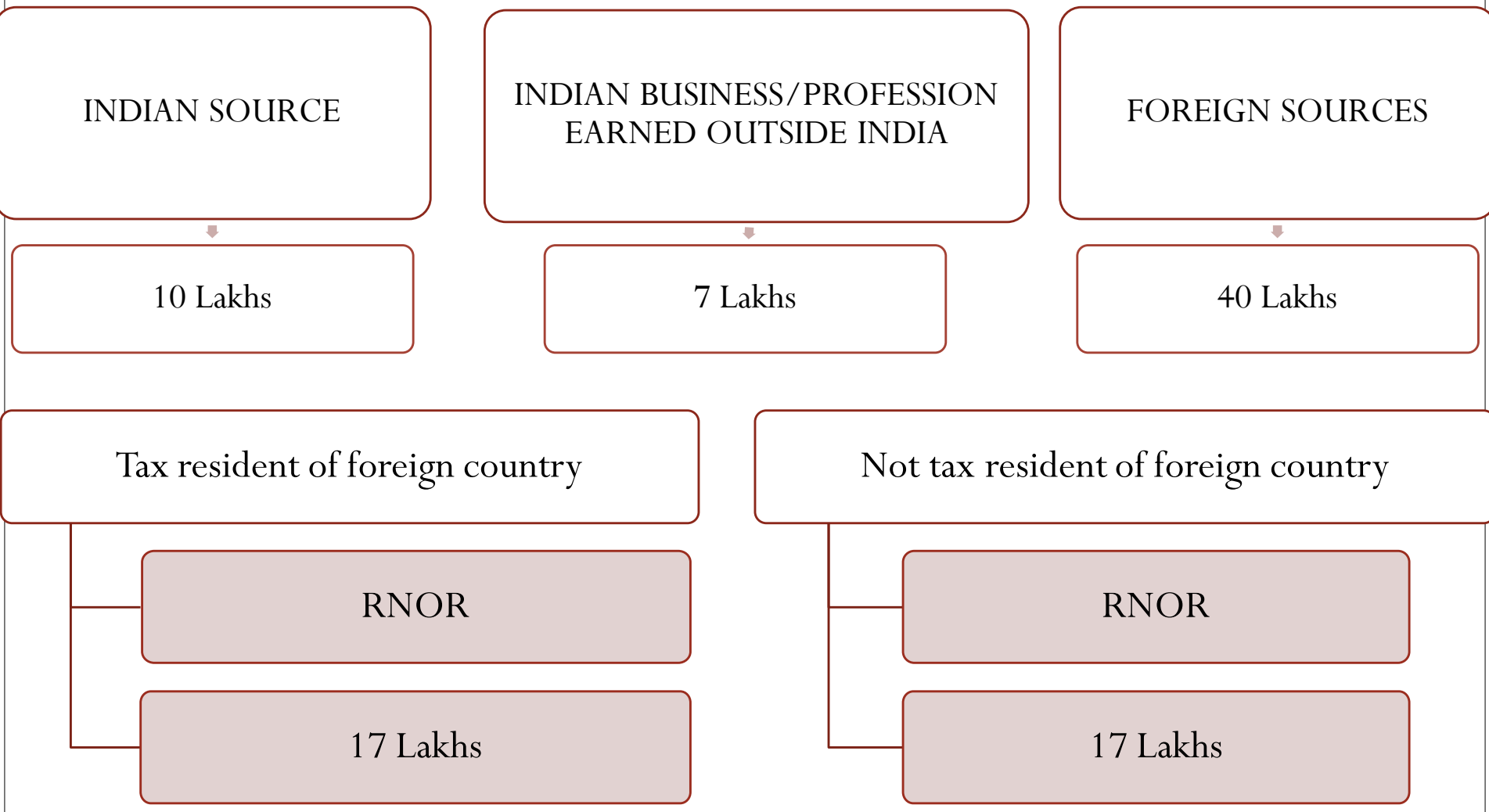
6.A **PIO**, who, being outside India, comes on visit and stays in India for 180 days during the previous year 2023-24. He has stayed in India for a total period of 350 days during the 4 immediately preceding PY



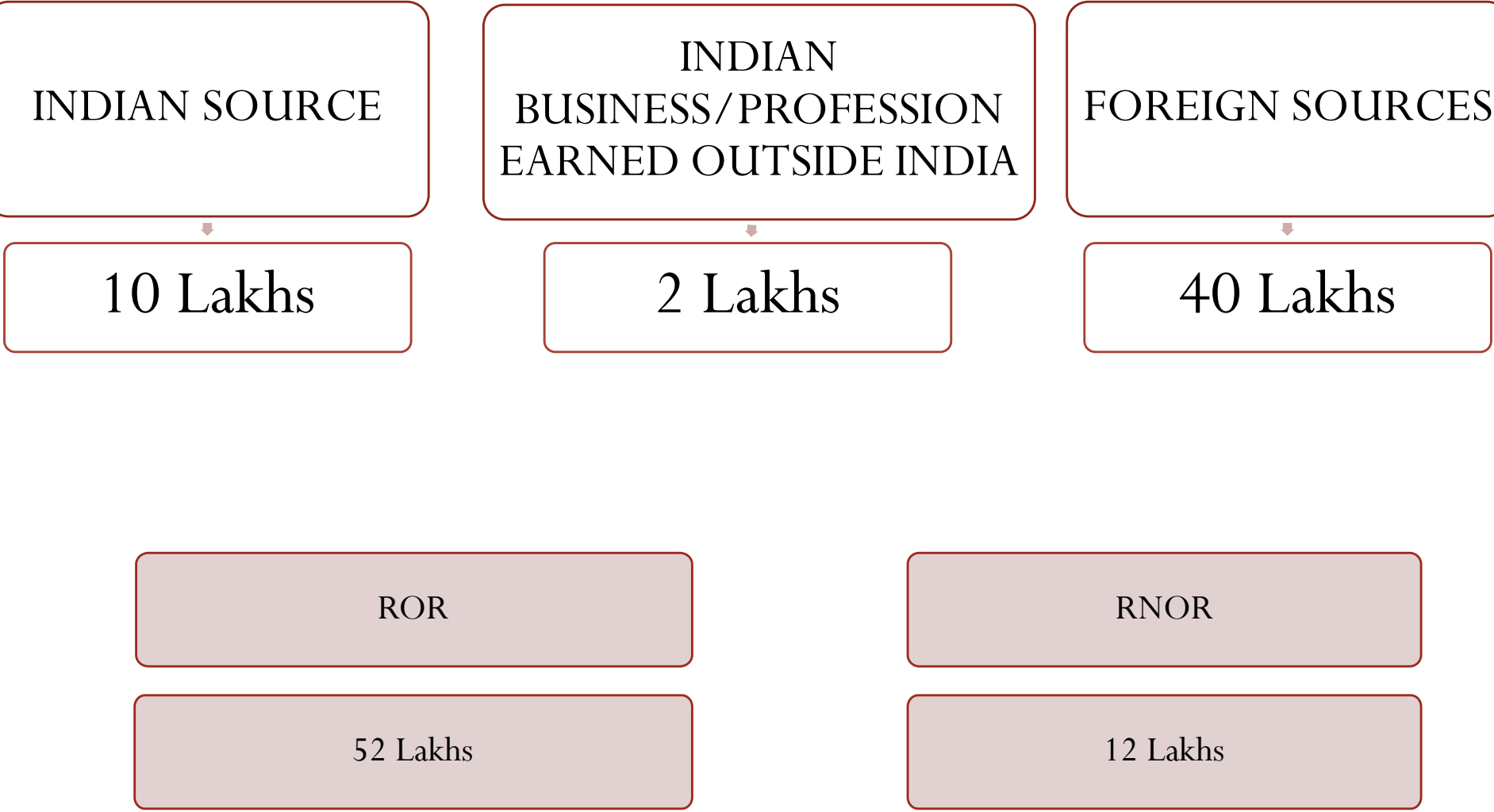
7. An **Indian Citizen**, who, being outside India, comes on visit and stays in India for 180 days during the previous year 2023-24. He has stayed in India for a total period of 350 days during the 4 immediately preceding PY



8. An **Indian Citizen or PIO**, who, being outside India, comes on visit and stays in India of 125 days during the previous year 2023-24. He has stayed in India for a total period of 450 days during the 4 immediately preceding PY



9. An **Indian Citizen or PIO**, who, being outside India, comes on visit and stays in India of 182 days during the previous year 2023-24.



10. An **Indian Citizen or PIO**, who stayed in India for a period of 55 days during FY 2023-24.

INDIAN SOURCE

10 Lakhs

INDIAN BUSINESS/PROFESSION
EARNED OUTSIDE INDIA

2 Lakhs

FOREIGN SOURCES

40 Lakhs

Tax resident of foreign country

NRI

10 Lakhs

Not tax resident of foreign country

NRI

10 Lakhs

11. An **PIO**, who stayed in India for a period of 55 days during FY 2023-24

INDIAN SOURCE

10 Lakhs

INDIAN BUSINESS/PROFESSION
EARNED OUTSIDE INDIA

7 Lakhs

FOREIGN SOURCES

40 Lakhs

Tax resident of foreign country

NRI

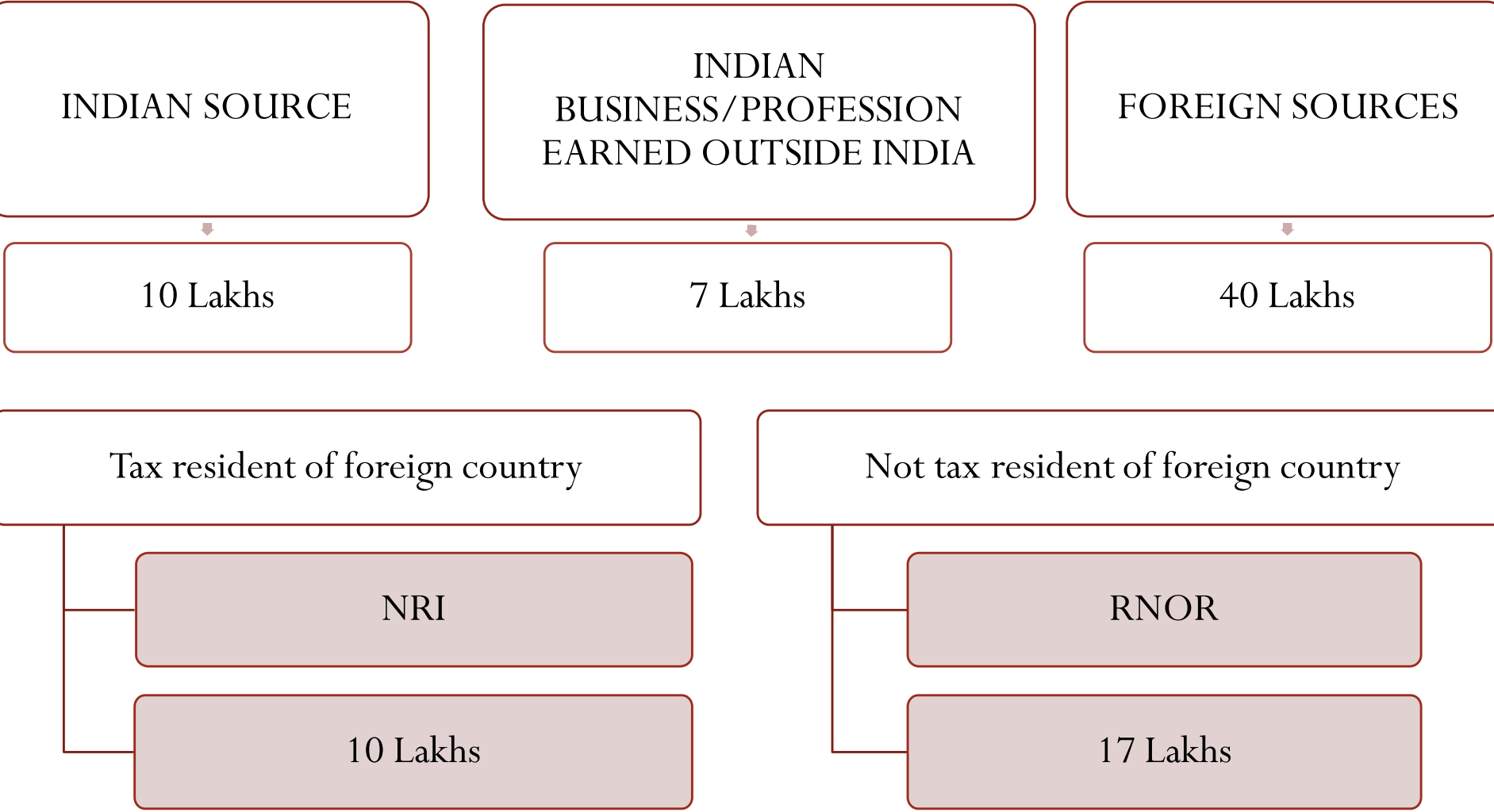
10 Lakhs

Not tax resident of foreign country

NRI

10 Lakhs

12. **An Indian Citizen**, who stayed in India for a period of 55 days during FY 2023-24



13. An Individual (who is not an Indian Citizen or PIO), who stayed in India for a period of 55 days during PY 2023-24.

INDIAN SOURCE

10 Lakhs

INDIAN BUSINESS/PROFESSION
EARNED OUTSIDE INDIA

7 Lakhs

FOREIGN SOURCES

40 Lakhs

Tax resident of foreign country

NRI

10 Lakhs

Not tax resident of foreign country

NRI

10 Lakhs