



Residential Status

OF AN
INDIVIDUAL
IN INDIA

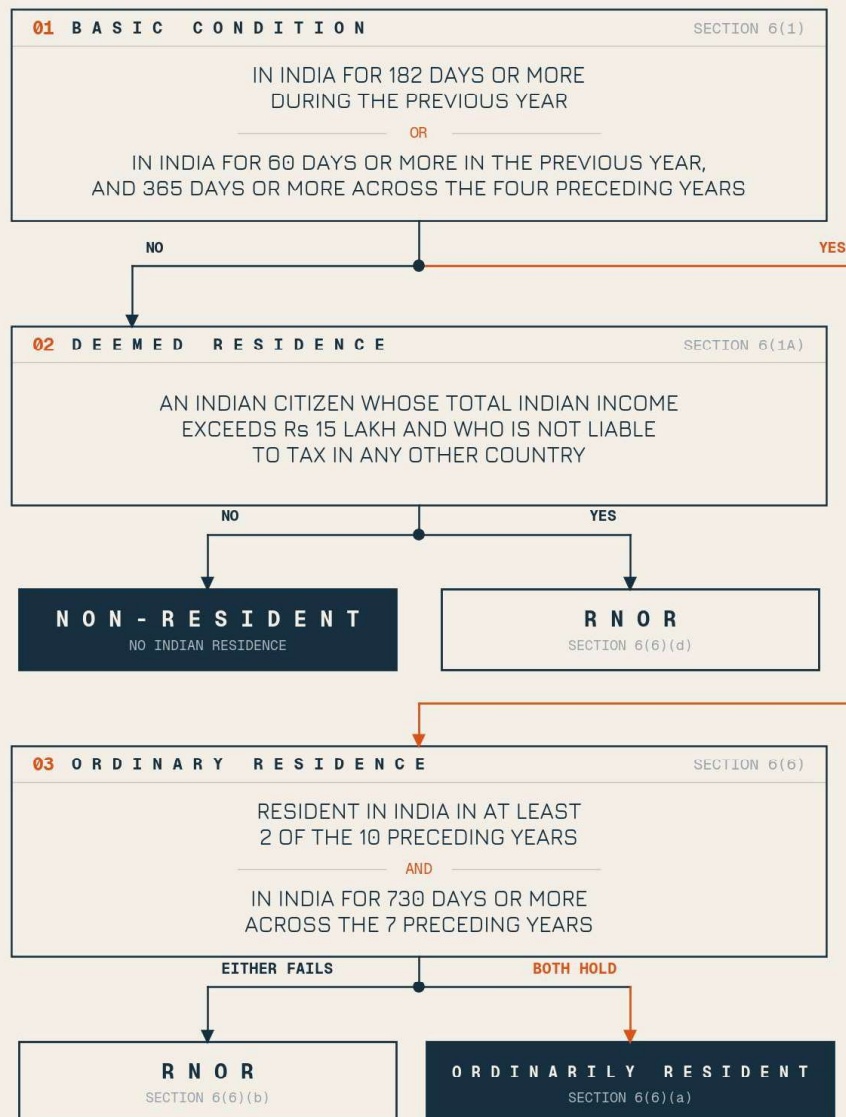
DETERMINATION UNDER THE INCOME-TAX ACT

ASSESSMENT YEAR 2027-28

DAYS PHYSICALLY PRESENT IN INDIA DURING THE PREVIOUS YEAR



THREE THRESHOLDS INSIDE ONE FULL YEAR



NOTE

A

THE 60-DAY THRESHOLD MOVES

182 CITIZEN LEAVING INDIA FOR EMPLOYMENT, OR AS CREW OF AN INDIAN SHIP**182** CITIZEN OR PIO VISITING INDIA, TOTAL INDIAN INCOME UP TO Rs 15 LAKH**120** CITIZEN OR PIO VISITING INDIA, TOTAL INDIAN INCOME ABOVE Rs 15 LAKH

NOTE

B

RESIDENT ONLY BY THE 120-DAY ROUTE

IS NOT ORDINARILY RESIDENT

SECTION 6(6)(c)

DEEMED RESIDENT UNDER SECTION 6(1A)

IS NOT ORDINARILY RESIDENT

SECTION 6(6)(d)

NOTE

C

STATUS IS TESTED AFRESH EVERY SINGLE YEAR

FEMA APPLIES A SEPARATE TEST OF INTENTION

BOTH THE DAY OF ARRIVAL AND DEPARTURE ARE COUNTED

SCOPE OF TOTAL INCOME

FILLED = CHARGEABLE IN INDIA

	NON - RESIDENT	R N O R	R O R
INCOME RECEIVED OR DEEMED RECEIVED IN INDIA	☒	☒	☒
INCOME ACCRUING OR ARISING IN INDIA	☒	☒	☒
INCOME FROM A BUSINESS CONTROLLED FROM, OR A PROFESSION SET UP IN, INDIA	☐	☒	☒
ALL OTHER INCOME ARISING OUTSIDE INDIA	☐	☐	☒

THRESHOLD CARTOGRAPHY

W I S E N R I . C O M

