W I S E N R I

PLATE 01

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

01 BASIC CONDITION

SECTION 6(1)

IN INDIA FOR 182 DAYS OR MORE
DURING THE PREVIOUS YEAR

OR

IN INDIA FOR 60 DAYS OR MORE IN THE PREVIOUS YEAR,
AND 365 DAYS OR MORE ACROSS THE FOUR PRECEDING YEARS

NO → 02 DEEMED RESIDENCE

YES → RESIDENT → 03 ORDINARY RESIDENCE

02 DEEMED RESIDENCE

SECTION 6(1A)

AN INDIAN CITIZEN WHOSE TOTAL INDIAN INCOME
EXCEEDS Rs 15 LAKH AND WHO IS NOT LIABLE
TO TAX IN ANY OTHER COUNTRY

NO → **NON-RESIDENT**
NO INDIAN RESIDENCE

YES → **RNOR**
SECTION 6(6)(d)

03 ORDINARY RESIDENCE

SECTION 6(6)

RESIDENT IN INDIA IN AT LEAST
2 OF THE 10 PRECEDING YEARS

AND

IN INDIA FOR 730 DAYS OR MORE
ACROSS THE 7 PRECEDING YEARS

EITHER FAILS → **RNOR**
SECTION 6(6)(b)

BOTH HOLD → **ORDINARILY RESIDENT**
SECTION 6(6)(a)

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	RNOR	ROR
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	□	□	■