

Assessment Year 2022-23

| QN NO | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 |
|-------------------|------------|------------|-----------|------------|------------|------------|------------|--------------|---------------|------------|
| Presence in India | | | | | | | | | | |
| Year | | | | | | | | | | |
| 2021-22 | 172 | 150 | 90 | 67 | 88 | 70 | 86 | - | 100 | 85 |
| 2020-21 | 46 | - | 80 | - | 76 | 105 | 280 | - | 100 | 76 |
| 2019-20 | 62 | - | 110 | 310 | 365 | 90 | 85 | - | 100 | 365 |
| 2018-19 | 365 | - | 50 | 57 | 365 | 40 | 182 | - | 100 | 365 |
| 2017-18 | 365 | 365 | 120 | - | 365 | 150 | 100 | - | 100 | 365 |
| 2016-17 | 365 | - | - | - | 365 | - | 286 | - | 100 | 365 |
| 2015-16 | 365 | 30 | - | - | 365 | - | 96 | - | 100 | 365 |
| 2014-15 | 365 | - | - | - | 365 | - | 160 | - | 100 | 365 |
| 2013-14 | 365 | 50 | - | - | 365 | - | 30 | - | 100 | 365 |
| 2012-13 | 365 | - | - | - | 365 | - | 340 | - | 100 | 365 |
| 2011-12 | 365 | - | - | - | 365 | - | 130 | - | 100 | 365 |
| Status | ROR | NOR | NR | NOR | ROR | NOR | ROR | NR/OR | NOR/NR | ROR |
| | see note | | | see note | see note | | | | see note | see note |

NOTES

| | | | |
|--------------|---------|---|-----|
| Qn 21 | 2021-22 | Oct 21+ Nov 30 +Dec 31 + Jan 31 + Feb 28 + March 31 | 172 |
| | 2020-21 | | 46 |
| | 2019-20 | 30+31+1 = 62 | 62 |
| | 2018-19 | | 365 |
| | 2017-18 | | 365 |

| | | |
|--------------|-------------------------|----|
| Qn 24 | Oct 17 + Nov 30+ Dec 20 | 67 |
|--------------|-------------------------|----|

| | | |
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| Qn 25 | 29+28+31 | 88 |
|--------------|----------|----|

| | | |
|---------------|------------------------------|--|
| Qn29 - | 7 YRS - 700 days only | |
|---------------|------------------------------|--|

| | | |
|---------------|---|----|
| Qn30 - | JAN 26 + FEB 28+ MARCH 31 - 85 | |
| | 2019-20 - April 1 + Sept 6+ Oct31 Nov30 Dec.8 | 76 |

| Qn 31 | OR | NOR | NR |
|---------------------|---------------|---------------|---------------|
| Received in India | 20000 | 20000 | 20000 |
| Received in Enland | 50000 | | |
| Received in Germany | 50000 | 50000 | 50000 |
| Received in Doha | 100000 | 100000 | |
| House property | 20000 | | |
| Past untaxed profit | - | - | - |
| Profit | 100000 | 100000 | 100000 |
| Total | 340000 | 270000 | 170000 |

| Qn 32. | OR | NOR | NR |
|---------------|---------------|---------------|---------------|
| Profit | 146000 | 73000 | 73000 |
| Profit | 102000 | 102000 | 102000 |
| Salary | 60000 | 30000 | 30000 |
| UK | 40000 | | |
| Property | 30000 | | |
| Business | 49000 | 49000 | |
| Agricultural | 25000 | | |
| Dividend | 40000 | 40000 | 40000 |
| Rent | 12000 | | |
| Gift | Nil | Nil | Nil |
| Total | 504000 | 294000 | 245000 |

| Qn No 33. | OR | NOR | NR |
|------------------|---------------|---------------|---------------|
| Commission | 100000 | 100000 | 100000 |
| Agricultural | 40000 | | |
| Dividend | 20000 | 20000 | 20000 |
| LTCG | 40000 | 40000 | 40000 |
| Interest | 10000 | | |
| Bank interest | 50000 | 50000 | 50000 |
| Total | 260000 | 210000 | 210000 |

| Qn No 34. | OR | NOR | NR |
|------------------|----------------|----------------|----------------|
| Interest | 270000 | 270000 | 270000 |
| Agricultural | 400000 | | |
| Property | 298000 | | |
| Business income | 700000 | 700000 | 450000 |
| Business income | 500000 | 500000 | 500000 |
| Dividend | 200000 | 200000 | 200000 |
| sale of building | 1100000 | 1100000 | 1100000 |
| Interest | 144000 | 144000 | 144000 |
| Gift | 5000 | 350000 | 350000 |
| Total | 3962000 | 3264000 | 3014000 |

Qn No 35.
 /ear 2021-22, present in India for 123 days only
 does not satisfy both the basic conditions hence non resident
 liable only when the Indian income exceeds 15lakh

Qn No 36.
 i) wholly from USA - Non resident
 ii) partly from India - Resident

Qn No 37.
2021-22 280 days (30+31+30+31+31+30+31+30+31+5)

- Does not satisfy both the additional conditions)
 i) Resident but not ordinarily resident
 ii) Resident

Qn No 38. 2021-22 **60 days** (Jan 1day + 02/28 March 31 days)

- i) Resident and ordinarily resident
 ii) Non Resident

Qn No 39.
 Mr. Crown satisfies the first basic condition
 He does not satisfy other conditions
 Hence Not ordinarily resident
 Residential status in other country is not relevant in India
 The assessee may not be in any place in India to determine the presence in India

Qn. No. 40
 Mr. Sharma was not in India for more than 182 days during 2021-22
 Hence he is non resident He satisfies none of the basic conditions
 In the case of employees working abroad 182 days presence is required to satisfy the the second basic condition

| Qn. No. 41 | OR | NOR | NR |
|-----------------------------------|----------------|----------------|----------------|
| Income received in chennai | 200000 | 200000 | 200000 |
| Received in Srilanka | 500000 | Nil | Nil |
| Income earned in India | 500000 | 500000 | 500000 |
| Income from profession | 1000000 | 1000000 | Nil |
| Income from house property abroad | 200000 | Nil | Nil |
| Past profit | Nil | Nil | Nil |
| Business profit Mumbai | 1000000 | 1000000 | 1000000 |
| | 3400000 | 2700000 | 1700000 |

| Qn. No. 42 | OR | NOR | NR |
|---------------------------------------|------------------|------------------|------------------|
| Profit from business | 10,00,000 | 10,00,000 | 10,00,000 |
| Interim dividend | 1,00,000 | 1,00,000 | 1,00,000 |
| Final dividend | 2,00,000 | 2,00,000 | 2,00,000 |
| Final dividend on preference shares | 300000 | 300000 | 300000 |
| Income from agriculture in Nepal | 20,00,000 | 0 | 0 |
| Salary received in India | 9,80,000 | 9,80,000 | 9,80,000 |
| Income business controlled from India | 10,00,000 | 10,00,000 | 0 |
| Interest on bank deposit in Nepal | 5,00,000 | 0 | 0 |
| Income accrued in india | 10,00,000 | 10,00,000 | 10,00,000 |
| | 70,80,000 | 45,80,000 | 35,80,000 |

43 Syam was in India for more than 60 days during the previous year 2021-22 and was in India for more than 365 days out of 4 years preceding the year 2021-22 He satisfies both the additional conditions Hence ordinarily resident.

44 Ahmed is present in India for 238 days during 2021-22 including day of entry and exit satisfies the additional conditions Therefore he is resident and ordinarily resident