

CHAPTER – 3

RESIDENTIAL STATUS

Residential Status

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graph TD; A[Residential Status] --> B["Resident  
(fulfils at least one basic conditions)"]; A --> C["Non- Resident  
(fulfils none of the basic conditions)"]; B --> D["Resident and Ordinarily Resident  
(fulfils both Additional conditions)"]; B --> E["Resident but not Ordinarily Resident  
(fulfils one or none of the additional conditions)"]; style A fill:#800040,color:#fff; style B fill:#800040,color:#fff; style C fill:#800040,color:#fff; style D fill:#800040,color:#fff; style E fill:#800040,color:#fff;
```

Resident
(fulfils at least one basic conditions)

Non- Resident
(fulfils none of the basic conditions)

Resident and Ordinarily Resident
(fulfils both Additional conditions)

Resident but not Ordinarily Resident
(fulfils one or none of the additional conditions)

BASIC CONDITIONS

FIRST BASIC CONDITIONS

Assessee must be in India for at least 182 days or more during the previous year

SECOND BASIC CONDITIONS

Assessee must be in India for at least 60 days or more during the previous year and 365 days or more during 4 years preceding the previous year.

ADDITIONAL CONDITIONS

FIRST ADDITIONAL CONDITIONS

Resident in India for 2 out of 10 P.Y.s preceding the P.Y.

SECOND ADDITIONAL CONDITIONS

Stay in India for 730 days or more during 7 P.Y.s immediately preceding the P.Y.