

RESIDENTIAL STATUS OF AN INDIVIDUAL

Check whether he satisfies atleast one of the following basic conditions:



1. Stay in India for 182 days or more during the previous year
2. °Stay in India for 60 days or more during the previous year and 365 days or more during the 4 previous years immediately preceding the current previous year



↓ YES

Check weather he satisfies both the following additional conditions:

1. Resident in any 2 out of the last 10 previous years preceding the current previous year.
2. Stay in India for 730 days or more during the 7 previous years preceding the current previous year.



NO



YES →

Resident and Ordinarily resident

Resident but not Ordinarily resident

Check weather he satisfies atleast one of the following additional conditions:

1. Non-Resident in any 9 out of the last 10 previous years preceding the current previous year.
2. Stay in India for 729 days or less during the 7 previous years preceding the current previous year.



← NO



← YES

NO ↓

Non-resident

(OR)

°The second condition will not be applicable for the following individuals.

- i. For Indian citizens leaving India for the purpose of taking up employment (including self employment) outside India
- ii. For Indian citizens leaving India as a member of the crew of an Indian ship
- iii. For Indian citizens or persons of Indian origin residing outside India, if they come on a visit to India.

A person is said to be person of Indian origin if he or his parents or grand parents were born in undivided India.

RESIDENTIAL STATUS OF HUF

Check whether the control and management is wholly or partly situated in India



↓ YES

Check whether karta satisfies both the following additional conditions:

1. Resident in any 2 out of the last 10 previous years preceding the current previous year.
2. Stay in India for 730 days or more during the 7 previous years preceding the current previous year.



NO



YES →

Resident and Ordinarily resident

Resident but not Ordinarily resident

← NO



← NO



← YES

NO ↓

Non-resident

- (OR)
1. Non-Resident in any 9 out of the last 10 previous years preceding the current previous year.
 2. Stay in India for 729 days or less during the 7 previous years preceding the current previous year.