

## RESIDENTIAL STATUS AND SCOPE OF TOTAL INCOME

### Section I : Residential Status

1. Mr. Arvind, an Indian citizen, came to India for first time on 01/10/2022 and left India on 31/03/2023 during the previous year 2022-23. Is he a resident during Assessment Year 2023-24 ?
2. Mr. Sanjay, an Indian citizen went to U.S.A. for the first time for the purpose of employment on 10th May, 2022. He came back to India on 19th November, 2022. Find out his residential status for Assessment Year 2023-24.

3. Mr. Lobo, a Canadian citizen but of Indian origin came to India on 1st October, 2017, for the first time. His total stay in India was as under :

Year ended	No. of days
31st March, 2018	25
31st March, 2019	80
31st March, 2020	180
31st March, 2021	100
31st March, 2022	25

He informs that he was in India from 1st April, 2022 to 28th June, 2022, both days inclusive. Determine his residential status under the Income Tax Act for the Assessment Year 2023-24.

4. Mr. Charlie Farande who is an Indian Citizen went for employment to Dubai on 1st April, 2017 and came on a visit to India on 01/07/2022 and left for Dubai on 15/12/2022. Determine his residential status for Assessment Year 2023-24.
5. Mr. Balaji, an Indian citizen and a professional cricketer toured South Africa, Australia, U.K., West Indies and Zimbabwe on various dates. The details of departure from and arrival to India are as under :

Country	Date of Departure	Date of Arrival
South Africa (for the first time)	01/03/2020	25/03/2022
Australia	15/04/2022	01/05/2022
U.K.	05/05/2022	11/07/2022
West Indies	31/08/2022	14/09/2022
Zimbabwe	01/01/2023	23/03/2023

Determine his residential status for the Assessment Year 2023-24. Give your working and explanation.

6. Amol, an Indian film actor gives the following information of his stay outside India for film shooting :

Purpose	Place
12th April, 2022 to 27th April, 2023	USA
5th May, 2022 to 11th July, 2023	Sri Lanka
26th August, 2021 to 9th September, 2022	UK
20th September, 2021 to 11th October, 2022	New Zealand
3rd January, 2023 to 25th March, 2023	South Africa

He made his debut in international films on 10th March, 2020 and went to Hollywood for 2 years and returned to India on 28th March, 2022.

Determine his residential status with reasons for Assessment Year 2023-24.

7. Mr. Xavier, a UK National, comes to India for the first time on 15/04/2018. During the financial years 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23, he was in India for 120 days, 90 days, 3 days, 200 days and 65 days respectively. Determine his residential status for the Assessment Year 2023-24 giving explanation for your answer.

8. Mr. Bret Lee an Australian citizen came to India for the first time on 1st April, 2018 and started a business in Mumbai. He went out of India on 1st April, 2022 and came back to India on 1st January, 2023 and was in India thereafter. Find out his residential status for the Assessment Year 2023-24.

9. Prof. Rajendra Bhatt a U.K. citizen (not a person of Indian origin) is a visiting faculty at JNO University, provides you the details of his visit to India during the last 7 years.

Previous Year	No. of days stay in India	Previous year	No. of days stay in India
2022-23	179	2018-19	190
2021-22	195	2017-18	100
2020-21	15	2016-17	125
2019-20	130		

Prior to 01/04/2016 he did not visit India. Find out his residential status for the Assessment Year 2023-24.

10. Mr. Kennedy, a citizen of U.S.A., came to India, for the first time, on his appointment as a Manager of Thomas Cook & Co., on 1st April, 2018. On 1st February, 2019 he was transferred to Singapore for three years. He comes back to India on 2nd February, 2022 and joins his original M/s. Thomas Cook & Co. as a Manager and since then he is in India. Determine the residential status of Mr. Kennedy for the Assessment Year 2023-24. Give explanation for your answer.

## Section II : Scope of Total Income

1. Miss Chilli, a foreign national, furnishes the following particulars of her income earned during the previous year relevant to Assessment Year 2023-16.

Find out her Gross Total Income, if she is : (a) Resident and Ordinarily Resident; (b) Resident but Not Ordinarily Resident; and (c) Non-Resident.

1.	Income from Property in Rome received in India	₹ 1,000
2.	Dividends from shares from foreign companies :	
	(i) Received abroad	₹ 2,000
	(ii) Received in India	₹ 3,000
3.	Profit from business in Mumbai and managed from U.S.A.	₹ 4,000
4.	Income from House Property in India	₹ 5,000
5.	Income on Bank accounts in London	₹ 6,000
6.	Income earned in past but brought in India during the year	₹ 7,000

2. Dr. Ganesh had the following income during the previous year ended 31st March, 2023 :

Particulars	₹
1. Salary received in India, from U.S. based firm	12,000
2. Professional fees earned in India, received in Australia	18,000
3. Payment received in London, for services rendered in Dubai	15,000
4. Interest income received in India from company located in France	22,000
5. Salary received in Muscat from a company based in India	4,000
6. Amount brought into India out of the past untaxed profits earned in Italy	9,000

You are required to compute his Total Income, if he is :

- (a) a Resident and Ordinarily Resident;  
 (b) a Non-Resident; and  
 (c) a Resident but Not Ordinarily Resident.

3. From the following information of Mr. Vijay for the previous year 2022-23, compute the Gross Total Income for the Assessment Year 2023-24 if he is :

- (a) Resident and Ordinary Resident  
 (b) Resident but not Ordinarily Resident  
 (c) Non-Resident

Income	₹
1. Income from business in Dubai, controlled from London	50,000
2. Rent from house in UK received in Spain	60,000
3. Income earned in New Zealand in the past, but brought to India during the current previous year	70,000
4. Dividend from German Company, received in London	80,000
5. Income from agriculture in Japan received in India	90,000
6. Royalty from a company in Indonesia, received in Russia	1,00,000
7. Interest credited to HSBC Bank, New York Branch	1,10,000

8.	Income from Profession in Bhutan, received in Bhutan (Profession was setup in India)	1,20,000
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4. From the following income of Mr. Suresh for the previous year 2022-23, compute Gross Total Income for the Assessment Year 2023-24 if he is :

- (a) Resident and Ordinary Resident  
(b) Resident but not Ordinarily Resident  
(c) Non-Resident

Particulars	₹
1. Profits from business in Dubai managed from India	10,000
2. Royalty from Indian Company received in UK	20,000
3. Rent from house in UK received in Spain	30,000
4. Dividend from British company received in Mumbai	40,000
5. Interest credited to Bank of India, Delhi Branch	50,000
6. Income earned in Brazil in the past but brought to India during the year	60,000
7. Income accrued in New York and received in London	70,000
8. Income from Agriculture in Sri Lanka received in India	80,000

5. Mr. Harsolekar has earned from the following incomes during the previous year ended on 31st March, 2023. Compute his Gross Total Income for the Assessment Year 2023-24 assuming that he is :

- (a) Resident and Ordinarily Resident  
(b) Resident but not Ordinarily Resident  
(c) Non-Resident

Particulars	₹
1. Payments received in Dubai, for services rendered in Japan	1,20,000
2. Amount brought to India, out of past untaxed profits earned in England	5,40,000
3. Income from business in Germany, controlled from India	2,30,000
4. Interest income earned and received in India	1,90,000
5. Royalty income received from Indian companies	3,50,000
6. Income from Agriculture in Sri Lanka	1,45,000
7. Dividend from Japanese company, received in India	1,50,000
8. Rent from house in Pune, received in Singapore	1,80,000

6. Mr. Tom, a British citizen had the following income during the year ended on 31st March, 2023

Particulars	₹
1. Income from house property in India	15,000
2. Income from property in Rome	10,000
3. Interest from Bank account in India	1,200
4. Income from business in Bangladesh, being controlled from India	16,000
5. Interest on Bank account in U.S.A.	11,000
6. Salary earned and received in Tokyo	12,000

7.	Income earned and received in London	13,000
8.	Dividend from British company received in India	17,000

Compute his Total Income for the Assessment Year 2023-24 if he is :

(a) A Resident; (b) A Resident but Not ordinary Resident; and (c) A Non-Resident.

7. Mr. Anil has earned the following incomes during the financial year ended on 31st March, 2023. Compute his Gross Total Income for the Assessment Year 2023-24 assuming that he is :

- (a) Resident and Ordinary Resident  
(b) Resident but not Ordinarily Resident  
(c) Non-Resident

Particulars	₹
1. Rent from a property in Delhi received in USA	80,000
2. Income from a business in USA, controlled from Delhi	90,000
3. Income from a business in Mumbai, controlled from USA	1,00,000
4. Rent from a property in USA received there but later remitted to India	1,10,000
5. Interest from deposits with Indian Bank in Mumbai	1,20,000
6. Income received in USA for services rendered in India	1,30,000
7. Income from agriculture in Sri Lanka	1,40,000
8. Past untaxed profit earned outside India, brought to India	1,50,000

8. Mr. David is a citizen of U.S.A. and non-resident in India during the previous year 2022-23. He gives you the following information relating to his income for previous year 2022-23 :

- Salary earned and received in U.S.A. ₹ 75,000.
- Interest on Debentures from Indian companies received in India ₹ 25,000.
- Interest on Bonds of companies in Germany received in Germany ₹ 30,000.
- Professional fees received in India ₹ 50,000.
- Income from business in London controlled from Mumbai ₹ 70,000.
- Interest on Bank accounts in U.S.A. ₹ 15,000.

Find out the Total Income taxable in India for the Assessment Year 2023-24 according to provisions of Section 5.

9. Mr. Abhijit, an India citizen, furnishes the following particulars of income earned during the previous year relevant to Assessment Year 2023-24 :

1.	Professional fees received in India	₹ 11,000
2.	Income earned in India but received in Rome	₹ 12,000
3.	Dividend on shares of Indian companies :	
	(i) Received in India	₹ 6,000
	(ii) Received abroad	₹ 4,000
4.	Salary earned and received in Paris	₹ 14,000
5.	Income from agriculture in Nepal	₹ 15,000
6.	Income from business in U.K. controlled from India	₹ 16,000

Compute his Total Income for the Assessment Year 2023-24 assuming the residential status as

- (a) Resident and Ordinarily Resident;
- (b) Resident but Not ordinarily Resident; and
- (c) Non-Resident in India.

**10.** Miss Sanjali, an Indian citizen, furnishes the following information of her income earned during the previous year 2022-23 :

- 1. Professional fees received in India ₹ 10,000.
- 2. Income earned in India but received in France ₹ 15,000.
- 3. Dividend on shares of Indian Co-operative Bank in India ₹ 7,000.
- 4. Salary earned and received in France ₹ 5,000.

You are required to find out her Gross Total Income for the Assessment Year 2023-24 if she is alternatively :

- (a) Resident and Ordinarily Resident;
- (b) Resident but Not ordinarily Resident; and
- (c) Non-Resident.

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