

19-E1

X, a German tourist, comes to India for the first time on May 17, 2019. He leaves India on September 15, 2019. Determine his residential status for the assessment year ~~2019-20~~ 2020-21. Does it make any difference if he comes to India on a business trip or if he is an Indian citizen.

(Non-resident, No, No.)

19-E2

X, an Italian citizen, comes to India for the first time (after 20 years) on May 28, 2019 and stays upto December 5, 2019. Determine his residential status for the assessment years ~~2019-20~~ ~~2020-21~~ ~~2021-22~~ ~~2022-23~~ ~~2023-24~~ ~~2024-25~~ ~~2025-26~~ ~~2026-27~~ ~~2027-28~~ ~~2028-29~~ ~~2029-30~~ ~~2030-31~~ ~~2031-32~~ ~~2032-33~~ ~~2033-34~~ ~~2034-35~~ ~~2035-36~~ ~~2036-37~~ ~~2037-38~~ ~~2038-39~~ ~~2039-40~~ ~~2040-41~~ ~~2041-42~~ ~~2042-43~~ ~~2043-44~~ ~~2044-45~~ ~~2045-46~~ ~~2046-47~~ ~~2047-48~~ ~~2048-49~~ ~~2049-50~~ ~~2050-51~~ ~~2051-52~~ ~~2052-53~~ ~~2053-54~~ ~~2054-55~~ ~~2055-56~~ ~~2056-57~~ ~~2057-58~~ ~~2058-59~~ ~~2059-60~~ ~~2060-61~~ ~~2061-62~~ ~~2062-63~~ ~~2063-64~~ ~~2064-65~~ ~~2065-66~~ ~~2066-67~~ ~~2067-68~~ ~~2068-69~~ ~~2069-70~~ ~~2070-71~~ ~~2071-72~~ ~~2072-73~~ ~~2073-74~~ ~~2074-75~~ ~~2075-76~~ ~~2076-77~~ ~~2077-78~~ ~~2078-79~~ ~~2079-80~~ ~~2080-81~~ ~~2081-82~~ ~~2082-83~~ ~~2083-84~~ ~~2084-85~~ ~~2085-86~~ ~~2086-87~~ ~~2087-88~~ ~~2088-89~~ ~~2089-90~~ ~~2090-91~~ ~~2091-92~~ ~~2092-93~~ ~~2093-94~~ ~~2094-95~~ ~~2095-96~~ ~~2096-97~~ 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20-E1

Head Office of X, a Hindu undivided family, is situated in Hong Kong. The family is managed by Y (since 1980) who is resident in India in 3 out of 10 years immediately preceding the previous year 2020-21. Determine the residential status of the family for the assessment year 2021-22 if affairs of the family business are (a) wholly controlled from Hong Kong, (b) partly controlled from India.

(a) Non-resident,

(b) Resident ~~but~~ and ordinarily resident)

Present in India for more than 182 days during the last 7 years

19-E10

X comes to India for the first time on October 10, 2014. On October 15, 2014, he starts a publishing business (income of the previous year ending March 31, 2015: Rs 44,06,000). On November 1, 2014, he joins an Indian company as a part-time accountant on monthly salary of Rs 92,000. He does want to leave India before December 31, 2015. Find out the residential status of X for the assessment year 2015-16 (assume that X does not have any source of income before October 15, 2014).
(Non-resident)

28-E1.

For the assessment year ~~2021-22~~, X (whose previous year is ~~2020-21~~) receives the following incomes:

- Royalty earned in India but received on May 3, 2020 in Nepal - 1,46,000
- Dividend from a foreign company - received in Nepal on July 16, 2020 - ... 2,56,000
- Share of profit of a business situated in Nepal, received in Burma on June 14, 2020, but controlled from India - ... 1,42,000
- Rent of ~~2019-20~~ of a house property situated in Nepal and received there on December 31, 2020 - ... 4,65,000
- Speculation profit earned and received outside India on April 15, ~~2021~~ - 5,60,000

Determine the gross total income of X for the assessment year ~~2021-22~~, if he is:

- (a) Resident and ordinarily resident;
- (b) Resident but not ordinarily resident;
- (c) Non-resident.

(Ans: (a) Rs 10,09,000

(b) Rs 2,88,000

(c) Rs 3,46,000)