RESIDENTIAL STATUS OF AN ASSESSEE

19-E1

X, a German tourist, comes to India for the first time on May 17, 2020. He leaves India on September 15, 2020. Determine his residential status for the assessment year 2021-22. 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, 2020 and stays upto December 5, 2020. Determine his residential status for the assessment year ~~2005-06 2008-09~~ 2021-22.

(Resident but not ordinarily resident)

20-E1

Head Office of XY, 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 and who is present in India for more than 729 days during the last 7 years. 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)

28-E1.

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

	Rs
— 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 1,46,000)