

RESIDENTIAL STATUS OF AN ALIEN

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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 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 year ~~2019-20~~ ~~2018-19~~ 2020-21.  
(Resident but not ordinarily resident)

19-E3

X, a foreign citizen, comes to India for the first time on June 20, 2019. On September 6, 2019 he leaves India for Burma on a business trip. He comes back on January 1, 2020. He maintains a dwelling place in India from the date of his arrival in India (i.e. June 20, 2019) till January 15, 2020 when he leaves for Kuwait. Determine his residential status for the assessment year ~~2019-20~~ ~~2018-19~~ 2020-21. Does it make any difference if X is a person of Indian origin?  
(Non-resident, No)

20-51

Head Office of X Y, 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 2019-20 and who is

Determine the residential status of the family for the assessment year 2020-21 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 129 days during the last 365 days

ANM

28-E1.

For the assessment year ~~2020-21~~, X (whose previous year is 2019-20) receives the following incomes:

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

Determine the gross total income of

X for the assessment year ~~2020-21~~, if he is:

- Resident and ordinarily resident;
- Resident but not ordinarily resident; &
- Non-resident.

( Ans : (a) Rs 10,09,000  
(b) Rs 2,88,000  
(c) Rs 3,46,000 )