Computation of Residential Status of Dr. Anand

Calculation for condition 'a'

April	12
May	31
June	30
July	31
August	29
September	—
October	—
November	3
December	24
January	31
February	9
March	23
	223 days

∴ Dr. Anand is a resident of India as he satisfies condition 'a' which states that a person must be residing in India for atleast 182 days in the current PY, and here, Dr. Anand has resided for 223 days.

— As condition 'a' is satisfied, condition 'b' need not be calculated.

Calculation for condition 'c' :

PY	No. of days	Condition 'a'	condition 'b'
2022 - 23	178	✗	⊑] ✓
2021 - 22	165	✗	⊑] ✓
2020 - 21	192		
2019 - 20	143		

2018 - 19	121		
2017 - 18	146		
2016 - 17	159		
2015 - 16	134		
2014 - 15	87		
2013 - 14	32		

∴ Condition 'c' is satisfied, which states that the person must be a resident for atleast 2PY's out out 10PY's preceeding the current PY.

Calculation for condition 'd'

Last 7PY's = 178 + 165 + 192 + 143 + 121 + 146 + 159
= 1104 days.

∴ Condition 'd' is satisfied which states that the person must be residing for ≥ 730 days in the last 7PY's preceeding the current PY.

∴ As condition 'c' and condition 'd' are satisfied; Dr. Anand is an <u>Ordinary Resident.</u>