

Condition - A

April - 12

May - 31

June - 30

July - 31

Aug - 30

Sep - 0

Oct - 0

Nov - 3

Dec - 23

Jan - 31

Feb - 9

March - 22

Total days = 222 days
in India

∴ As Dr. Anand stays
for more than 182 days
i.e., for 222 days in India
in the current PY
we can conclude he's
a resident.

Condition - B

22-23 → 178

21-22 → 165

20-21 → 192

19-20 → 143

678 days

∴ As Dr. Anand stays for more
than 365 days in the last 4 PY's
preceding the current PY and
also stays for more than
60 days in the PY we can say
he's a Resident.

Condition - C

22-23 → 178

21-22 → 165

20-21 → 192

19-20 → 143

a

b

x

✓
✓

✓

x

✓
✓

✓

As per the given

information we

can say that

Dr Anand has

been a resident of India

18-19 \rightarrow 12117-18 \rightarrow 146

for 2 PY's out of last 10 PY's

preceding the current PY.

Condition C satisfied

Note:-

22-23 \rightarrow He stay more than 365 days in last 4 PY's
preceding the current one & also stays for
60 days in the PY so we can conclude he's
a resident

21-22 \rightarrow Same as 22-23.Condition - D

22-23 \rightarrow 178		19-20 \rightarrow 143		16-17 \rightarrow 159
21-22 \rightarrow 165		18-19 \rightarrow 121		Total = <u>1104 days</u>
20-21 \rightarrow 192		17-18 \rightarrow 146		

\therefore As Dr. Anand stay for more than the minimum limit
(730/720)
of the condition i.e. for 1104 we can conclude
that he has satisfied condition D.

Conclusion

As Dr. Anand satisfies condition c&d and
also A&b we can conclude by telling
that He is an Ordinary Resident.