Ans. Computation of residential status of Dr Anand.

Month	No of days not stayed in India
April –	18 days
May	0
June	0
July	0
Aug	1
Sept	30
Oct	31
Nov	27
Dec	7
Jan	0
Feb	18
March	9
	141

∴ No of days stayed in India = 365 – 141
                                = 224

	PY	No of days in India		
1	2022 – 23	178	178	621
2	2021 – 22	165	165	602
3	2020 – 21	192		
4	2019 – 2020	143		
5	2018 – 2019	121		
6	2017 – 2018	146		
7	2016 – 2017	159		
8	2015 – 2016	134		
9	2014 - 2015	87		
10	2013 – 2014	32		

Show d calculations

Total days stayed in 4 years preceeding CPY = 678

Total days stayed in immediate 7 py = 1104

∴ According to Income Tax Act a person is a resident if he satisfies the following condition

a) Stays in India for more than 182 days in current previous year

b. Stays in India for atleast 365 days in the 4 previous years immediately preceeding current previous year and atleast 60 days in current previous year.

As Dr Anand Satisfied condition a (224 > 182)
and condition b (678 > 365, 224 > 60)
∴ He is a resident of India

Computing if ordinary resident or non-ordinary resident

c) If is a resident for atleast 2 years in immediate 10 previous years

d) If the person has stayed for total 730 days in immediate 7 previous years

∴ by condition c (resident in 2022-23, 2021-22)
and by condition d (1104 > 730)
Dr Anand is a ordinary resident of India