

### Computation of residential status of Dr. Anand

Month	No of days stayed abroad.
April	18
May	—
Jun	—
Jul	—
Aug	2
Sept	30
Oct	31
Nov	25 + 3
Dec	7
Jan	—
Feb	20
Mar	9
	<u>145</u>

$$\begin{aligned}\text{No of days stayed in India} &= 366 - 145 \\ &= \underline{\underline{221 \text{ days}}}\end{aligned}$$

Dr. Anand is a resident if,

- he stays in India for atleast 182 days in current P.Y., or
- he stays in India for atleast 365 days in 4 years preceding current P.Y. and atleast 60 days in current P.Y.

Since he has stayed for 221 days in current P.Y., he is a resident as per (a),

To compute whether ordinary or Not ordinary resident

P.Y	N. of days	(a)	(b) [Current P.Y, 4 preceding P.Y]
2022 - 23	178		✓ [178, 621]
2021 - 22	165	}	✓ [165, 602]
2020 - 21	192		
2019 - 20	143		
2018 - 19	121		
2017 - 18	146		
2016 - 17	159		
2015 - 16	134		
2014 - 15	87		
2013 - 14	32		

As per the data given,

Dr Anand is a resident in P.Y 2022-23, and 2021-22. [Satisfies condition (b)]

Also, he has stayed in India for 1,104 days in the 7 preceding P.Y's.

∴ he is a ordinary resident as he satisfies,

c) Resident for atleast 2 P.Ys in the 10 preceding P.Ys .  
immediate to current P.Y. and

d) Stayed for atleast 730 days in the 7 preceding P.Ys  
immediate to the current P.Y.

⇒ Dr. Anand is an ordinary resident

condition d calculation needs to be shown