

Condition A (182 days in the current FY)

April → 11
 May → 31
 June → 30
 July → 31
 Aug → 29
 Sept → 0
 Oct → 0
 Nov → 3
 Dec → 23
 Jan → 31
 Feb → 9
 March → 22

Total No. of days stayed in India 23-24
 = 220

Dr. Anand is a resident of India as he satisfies condition A

Condition C & Condition D

		A	B	C	D
2022-23	178	X	✓✓	✓	✓
2021-22	165	X	✓✓		
2020-21	192				
2019-20	143				
2018-19	121				
2017-18	146				
2016-17	159				

condition d calculation and value not shown

Dr. Anand is an Ordinary Resident as he:-

- 1) Satisfies condition C because he is resident in the years 2022-23 & 2021-22
- 2) Satisfies condition B because he resides in India for more than 730 days in the last 7 PY's preceding the current PY.