

Dr. Anand Citizen of India
Residential status of Anand

April 12	Oct -
May 31	Nov 4
June 30	Decem 23
July 31	Jan 31
August 30	Feb 10
Sept -	March 22
	<u>224</u> days

Condition (a) Present year resides 182 days
Dr. Anand is residing more than 182
(a) satisfied so he is a resident

22-23	178	16-17	159
21-22	165	15-16	134
20-21	192	14-15	87
19-20	143	13-14	32
18-19	121		
17-18	146		

(c) Condition resident for atleast 2 years.

① He is resident for year 20-21 as exceeds 182 days

② For year 22-23 \Rightarrow presents exceeds 60 days
previous 4 year = $165 + 192 + 143 + 121$
 $= 621$

Exceeds 365 day (b) Condition
satisfied

Hence (C) Condition Satisfied

(d) Condition preceeding 7 years total should be
730 days.

$$= 178 + 165 + 192 + 143 + 121 + 146 + 159$$

$$= 1104 \text{ days}$$

Hence (d) satisfied

As Mr Anand satisfied (a) condition he is
a resident of India and also he satisfied
both (c) & (d) he becomes "ORDINARY
RESIDENT". This is his Residential
status