

Computation of Dr. Anands Residential Status

2023 - 2024	no. of days in India
April (30)	= 13
May (31)	= 31
June (30)	= 30
July (31)	= 31
Aug (31)	= 30
September (30)	= 0
October (31)	= 0
November (30)	= 4
December (31)	= 23
January (31)	= 31
February (29)	= 10
March (31)	= 22

Total no of days in
India 2023-2024 = 225 Days

Dr. Anand is a Resident because the condition of "Residing for minimum 182 Days in the current Previous Year" is satisfied. He stayed in India for 225 Days which is more than 182 Days.

Aim: To find out if he is an ordinary or non-ordinary Resident.

Previous Years	no. of Days in India	condition (a)	condition (b)
2022-23	178	X	✓ (612 days) ✓
2021-22	165	X	✓ (602 days) ✓
2020-21	192		

2019-20	143
2018-19	121
2017-18	146
2016-17	159
2015-16	134
2014-15	87
2013-14	32

⇒ Dr Anand is a Resident for the years 2022-23 and 2021-22 because the condition "Residing for minimum of 365 days in the last 4 Previous years preceding the current previous year and staying for 60 Days in the current previous year is satisfied."

⇒ The condition 'c' "Resident for minimum 2 previous years from the last 10 previous Years preceding the current Previous Year" hence is satisfied.

⇒ From Previous Year 2022-23 to Previous year 2016-17 Dr. Anand has stayed in India for 1104 Days. Therefore the condition "Residing for minimum 730 days in the last 7 Previous Years preceding the current Previous Year" is satisfied.
1104 Days being greater than 730 Days

Conclusion:

Dr. Anand is an Ordinary Resident of India.