

days of stay in India in F.Y. 2025-26, previous years become irrelevant.

[Residential Status of Individually]

Question 3

Brett Lee, an Australian cricket player visits India for 100 days in every financial year. This has been his practice for the past 10 financial years.

- (a) Find out his residential status for the assessment year 2026-27.
- (b) Would your answer change if the above facts relate to Srinath, an Indian citizen who resides in Australia and represents the Australian cricket team?
- (c) What would be your answer if Srinath had visited India for 120 days instead of 100 days every year, including P.Y. 2025-26?

[SM Q.]

Answer 3

- (a) **Determination of Residential Status of Mr. Brett Lee for the A.Y. 2026-27:-**

Period of stay during previous year 2025-26 = 100 days

Calculation of period of stay during 4 preceding previous years (100 x 4=400 days)

2024-25	100 days
2023-24	100 days
2022-23	100 days

2021-22	100 days
Total	<u>400 days</u>

Mr. Brett Lee has been in India for a period more than 60 days during previous year 2025-26 and for a period of more than 365 days during the 4 immediately preceding previous years. Therefore, since he satisfies one of the basic conditions u/s 6(1), he is a resident for the assessment year 2026-27.

Computation of period of stay during 7 preceding previous years = $100 \times 7 = 700$ days

2024-25	100 days
2023-24	100 days
2022-23	100 days
2021-22	100 days
2020-21	100 days
2019-20	100 days
2018-19	<u>100 days</u>
Total	<u>700 days</u>

Since his period of stay in India during the past 7 previous years is less than 730 days, he is a not-ordinarily resident during the assessment year 2026-27.

Therefore, Mr. Brett Lee is a resident but not ordinarily resident during the previous year 2025-26 relevant to the assessment year 2026-27.

- (b) If the above facts relate to Mr. Srinath, an Indian citizen, who residing in Australia, comes on a visit to India, he would be treated as non-resident in India, irrespective of his total income (excluding income from foreign sources), since his stay in India in the current financial year is, in any case, less than 120 days.
- (c) In this case, if Srinath's total income (excluding income from foreign sources) exceeds ₹ 15 lakh, he would be treated as resident but not ordinarily resident in India for P.Y.2025-26, since his stay in India is 120 days in the P.Y.2025-26 and 480 days (i.e., 120 days x 4 years) in the immediately four preceding previous years.

If his total income (excluding income from foreign sources) does not exceed ₹ 15 lakh, he would be treated as non-resident in India for the P.Y.2025-26, since his stay in India is less than 182 days in the P.Y.2025-26.

[Residential Status of Individual]

Question 4

u to 6 stay Qs

Mr. B, a Canadian citizen, comes to India for the first time during the P.Y. 2021-22. During the financial years 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26, he was in India for 55 days, 60 days, 90 days, 150 days and 70 days, respectively. Determine his residential status for the A.Y. 2026-27. [SM Q.]

Answer 4

During the previous year 2025-26, Mr. B was in India for 70 days and during the 4 years preceding the previous year 2025-26, he was in India for 355 days (i.e. 55+ 60+ 90+ 150 days).

Thus, he does not satisfy the basic condition u/s 6(1). Therefore, he is a non-resident for the previous year 2025-26.

[Residential Status of Individual]

Question 5

the first time to work as an officer of a