

B, Com, Part III
Senior Taxation - Law & Accounts

Residence of a Hindu
Undivided Family

Following are the provisions of
residential status of Hindu Undivided
Family -

Resident - During the previous year,
control and management of its affairs
were fully or partially situated in India,
then HUF will be called resident. A
resident HUF will be ordinarily resident
only when: (i) its manager has been
resident in India for two (2) years out of
Ten (10) years immediate preceding
previous years and (ii) its manager
has stayed in India a total of 730
days or more during the seven (7) years
immediate preceding the previous year.

Not Ordinarily Resident - A HUF shall be
Not Ordinarily Resident in India during
the previous year, if: (i) its manager
has been non resident in India for
(nine) 9 years out of Ten (10) years
immediate preceding previous year and
(ii) its manager has stayed in India
a total of 729 days or less during
seven (7) years immediate preceding the
previous year.

Non-resident HUF - A HUF will be non-resident in India during the previous year if its control and management is situated fully outside India or in other words, its control and management is not ~~is~~ situated in India ~~at~~ at all

Residential status of a firm and an Association of Persons

Resident - A firm and an association of persons is said to be resident in India in any previous year if its control and management (fully or partially) is situated in India during the previous year

Non-resident - If the control and management of firm or association of persons is fully situated outside India, the firm or association of persons is said to be non-resident in India.
