

RESIDENTIAL STATUS

<i>Sections</i>	<i>Particulars of Section</i>
6(1)	Individual
6(6)	Additional conditions for residential status of an individual
6(2)	Residential status of HUF,Firm,AOP
6(3)	Residential status of a Company
6(4)	Residential status of any other person(local authority & artificial juridical person,etc)
6(5)	If a person is a resident of India in respect of any source of income, he shall be deemed to be resident of India in respect of each of his other sources of income.
5	Scope of Total Income
7	Income deemed to be received
9(1)	Income deemed to accrue or arise in India
10(34)	Dividend paid by Indian company outside India is exempt from tax

Note: Please revise the chapter at least once before reading the list of Sections for better understanding. Best of efforts have been put into making this Material; we regret any mistakes and do not own any responsibility as such for the same.