



**THE INSTITUTE OF  
Company Secretaries of India**

**भारतीय कम्पनी सचिव संस्थान**

**IN PURSUIT OF PROFESSIONAL EXCELLENCE**

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(Under the jurisdiction of Ministry of Corporate Affairs)

**Dated July 7, 2023**

**Sub: Corrigendum: Study Material of Tax Laws, Executive Programme (Syllabus 2017), Page No. 42 & Study Material of Tax Laws and Practice, Executive Programme, (Syllabus 2022) Page No. 32**

The following para has been deleted

“Therefore, if any individual fails to satisfy even one of the above conditions, he would be an RNOR. From FY 2020-21, a citizen of India or a person of Indian origin who leaves India for employment outside India during the year will be a resident and ordinarily resident if he stays in India for an aggregate period of 182 days or more. However, this condition will apply only if his total income (other than foreign sources) exceeds Rs 15 lakh. Also, a citizen of India who is deemed to be a resident in India (w.e.f. FY 2020-21) will be a resident and ordinarily resident in India.

Note: Income from foreign sources means income which accrues or arises outside India (except income derived from a business controlled in India or profession set up in India).”