



Residency norms relaxed for individuals whose stay in India prolonged owing to the COVID-19 lockdown.

To provide relief to an individual who came on a visit to India during the previous year 2019-20 with the intention to leave before the end of the PY for maintaining their residential status and NR/RNOR and had to prolong the visit owing to the COVID-19 outbreak, CBDT has issued the following clarifications today:

In order to avoid genuine hardship in such cases, the Board, in exercise of powers conferred under section 119 of the Act, has decided that for the purpose of determining the residential status under section 6 of the Act during the previous year 2019-20 in respect of an individual who has come to India on a visit before 22nd March, 2020 and:

- *Has been unable to leave India on or before 31st March, 2020, his period of stay in India from 22nd March, 2020 to 31st March, 2020 shall not be taken into account; or*
- *Has been quarantined in India on account of Novel Corona Virus (Covid-19) on or after 1st March, 2020 and has departed on an*

evacuation flight on or before 31st March, 2020 or has been unable to leave India on or before 31st March, 2020, his period of stay from the beginning of his quarantine to his date of departure or 31st March, 2020, as the case may be, shall not be taken into account; or

- *Has departed on an evacuation flight on or before 31st March, 2020, his period of stay in India from 22nd March, 2020 to his date of departure shall not be taken into account.*

Source:

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