STATUTORY COMPARISON / MAP-0A11C56FF7E1

Residence thresholds survive the restructuring

RETAINED

1961 ACT / 6 - RESIDENCE IN INDIA

Section 6 sets individual day-count tests and exceptions, deemed residence, entity residence and not-ordinarily-resident classification.

2025 ACT / 6 - RESIDENCE IN INDIA

Section 6 distributes the same principal tests into fourteen subsections, with individual tests in (2)-(8), entity tests in (9)-(12), RNOR in (13) and foreign-source definition in (14).

READING CHRONOLOGY

01 Operative provisions / 02 Change analysis / 03 Transition / 04 Compliance / 05 Disputes / 06 Expert Commentary

02 PRECISE CHANGE ANALYSIS

Old section 6(1)(a),(c) correspond to new 6(2)(a),(b). The 182-day substitutions for departing citizens and qualifying visitors are recast as disapplication of the 60-day limb in new (3),(4); the 120-day visitor rule remains in (5). Old (1A) and its exception become (7),(8). Old (6)(a),(b) are combined in new (13)(a), while visitor and deemed-resident RNOR categories remain in (13)(b),(c).

03 TRANSITION AND EFFECTIVE DATES

The preceding four-, seven- and ten-year histories do not restart on 1 April 2026. Section 536(3) supplies the translation for earlier tax-year references.

04 COMPLIANCE IMPACT

Preserve historical travel and residence records. For the Rs 15 lakh tests, compute the statutory income exclusion rather than equating foreign remittances with foreign-source income.

05 ASSESSMENT AND LITIGATION IMPACT

Distinguish not being liable to foreign tax from merely paying no foreign tax: section 6(7)(b) uses a liability test linked to domicile, residence or similar criteria. Corporate residence still requires substantive management evidence under (10).

06 AKHB EXPERT COMMENTARY

The apparent deletion of a 182-day substitution is not a relaxation: disapplying the 60-day limb leaves the independent 182-day test intact. A visitor exceeding the specified income threshold still needs the 120-day and preceding-four-year conditions considered together. Deemed residence must then be examined separately, with RNOR consequences. This sequence prevents a common analytical error: treating citizenship or a single travel threshold as a complete answer to residence and worldwide-income exposure.

STATUTORY SOURCES AND PINPOINTS

Income-tax Act, 1961 - Residence in India - 6 - Residence in India

Income-tax Act, 2025 - Residence in India - 6 - Residence in India

Income-tax Act, 2025 - Repeal and savings - 536(2)(b)-(c): accrued positions and legacy proceedings; 536(3): earlier-year references where applicable

SOURCE AND ANALYTICAL SCOPE

Whole sections 6. Principal thresholds and structural correspondence reviewed; prescribed crew-day rules and treaty residence are outside scope. Based on CBDT statutory text cached 5 October 2026, consolidation labelled as amended by Finance Act 2026. Corresponding 2025 source page was opened live on 18 October 2026; this is not a Gazette-to-consolidation audit.

Status labels describe the analysed provision and may coexist: a provision can be renumbered and substantively changed. Retained does not certify every surrounding rule or notification. Commentary is separate from the legislation.

AI-assisted statutory research; no independent professional sign-off is represented. General information, not a signed legal opinion. The applicable enacted text, amendments and facts control.