

Indian Citizen participating in golf tournament abroad deemed as NR as his stay in India was of less than 182 days

Summary – The Delhi ITAT in a recent case of Jyotinder Singh Randhawa, (the Assessee) held that where assessee being a professional golfer would be a self employed professional who carried his talent as a sportsperson by participating in golf tournaments abroad; his stay in India being less than 182 days during relevant previous year, he would not be a resident so as to tax his receipts from such self-employment abroad

Held

- The Assessee being a professional golfer was a self employed professional who carried his talent as a sportsperson by participating in golf tournaments conducted in various countries abroad.
- For such Indian citizen in employment outside India , the requirement for being treated as resident of India is his stay of 182 days in India in the previous year, as per Explanation (a) to section 6(1)(c) .
- The present assessee in instant case had stayed in India less than 182 days. Hence, he was not resident of India for the assessment purpose on the claimed receipts from his outside employment.