



**The Institute of Chartered  
Accountants of India**  
(Set up by an Act of Parliament)



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**WICASA Pimpri-Chinchwad Branch  
of WIRC**

**TWILIGHT**

**December 2025  
Edition**

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# WICASA Pimpri-Chinchwad Branch of WIRC of ICAI



## WICASA MANAGING COMMITTEE MEMBERS 2025-26



**CA. Dhiraj Baldota**  
WICASA Chairman



**Mr. Omkar Tengale**  
Vice-Chairman



**Ms. Sanyukta Dhadave**  
Secretary



**Mr. Siddhant Chordiya**  
Treasurer



**Ms. Ishika Mandal**  
Editorial Head



**Mr. Rinku Agrawal**  
Co opted  
Vice-Chairman



**Ms. Anuva Babel**  
Co opted  
Secretary



**Ms. Mayuri Farkande**  
Co opted  
Treasurer



**Mr. Varsham Bagli**  
Co opted  
Editorial Head



**Ms. Sakshi Jain**  
Co opted MCM



**Ms. Prajakta Joshi**  
Co opted MCM



**Ms. Aarya Jain**  
Co opted MCM

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**ARTICLE ARCHIVES**



**MS. ADITI WATTAMWAR**  
**WRO0692858**  
**PUNE**

## Section 6: Residential Status

Section 6 of the Income Tax Act, 1961 plays a pivotal role in determining the residential status of an assessee in India.

The classification are as follows:

- Resident and Ordinarily Resident (ROR)
- Resident but Not Ordinarily Resident (RNOR)
- Non-Resident (NR) impacts the nature and extent of tax liability.

The Income Tax Act, 1961, is the primary legislation that governs the taxation of income in India. Section 6 provides the legal foundation for classifying an individual or entity as resident or non-resident. It further sub-classifies resident individuals into ROR and RNOR.

The taxability of an individual in India depends upon his residential status in India for any particular financial year. The term residential status has been coined under the income tax laws of India and must not be confused with an individual's citizenship in India. An individual may be a citizen of India but may end up being a non-resident for a particular year. Similarly, a foreign citizen may end up being a resident of India for income tax purposes for a particular year.

According to Section 6(1), an individual is considered to be resident in India in a previous year if they satisfy any one of the following conditions:



- a) The individual is in India for a period of 182 days or more during the previous, year, or
- b) The individual is in India for a period of 60 days or more during the previous year and has been in India for 365 days or more during the four years immediately preceding the previous year.

However, exceptions to the second condition exist for Indian citizens or Persons of Indian Origin (PIOs) who visit India. For such individuals, the threshold of 60 days is extended to 182 days.

Section 6 of the Income-tax Act, 1961, determines the residential status for:

- Individuals
- Hindu Undivided Families (HUFs)
- Firms
- Associations of Persons (AOPs)
- Companies
- Other entities

## **1 Basic Tests for Residency**

An individual is considered resident in India if either of the following conditions are met:

- The individual is in India for 182 days or more during the relevant financial year; or
- The individual is in India for 60 days or more during the financial year and 365 days or more during the preceding 4 financial years.

## **2 Exceptions to the 60-Day Rule**

To protect the interests of non-resident Indians (NRIs) and seafarers, the Act carves out exceptions:

- For Indian citizens leaving India for employment abroad or as crew members of an Indian ship, the 60-day condition is extended to 182 days.





- For Indian citizens or Persons of Indian Origin (PIOs) visiting India, the 60-day requirement is replaced by 120 days if the individual's Indian income exceeds ₹15 lakh. If it does not, the threshold remains at 182 days.

### **3 Deemed Residency - Section 6(1A)**

A new category was introduced by the Finance Act, 2020, effective from AY 2021-22, under Section 6(1A):

An individual shall be deemed to be a resident in India if:

- They are an Indian citizen, and
- Their total income, excluding foreign-sourced income, exceeds ₹15 lakh, and
- They are not liable to tax in any other country.

This is to prevent stateless high-income individuals from escaping global taxation.

### **Ordinarily Resident vs. Not Ordinarily Resident (RNOR)**

If an individual qualifies as a resident under Section 6(1), the next step is to determine whether they are ordinarily resident or not ordinarily resident.

#### **4.1 Resident and Ordinarily Resident (ROR)**

An individual is said to be ROR if:

- He or she has been a resident in India for at least 2 out of the 10 preceding years, and
- Has stayed in India for 730 days or more in the preceding 7 years.

#### **4.2 Resident but Not Ordinarily Resident (RNOR)**

A resident individual is classified as RNOR if:



- He or she was a non-resident in India in 9 out of 10 previous years, or
- Was in India for 729 days or less during the 7 preceding years, or
- Spends 120–182 days in India as a visiting Indian citizen or PIO with income exceeding ₹15 lakh.

RNOR status offers significant tax relief - global income is not taxable, unlike RORs

## **Residential Status of Other Entities**

### **1 Hindu Undivided Families (HUFs), Firms, and AOPs**

- These are resident in India if control and management of their affairs is wholly or partly situated in India during the relevant year.
- If the control and management is entirely outside India, the entity is treated as non-resident.

### **2 Companies**

A company is resident in India if:

It is an Indian company, or  
Its Place of Effective Management (POEM) is in India during the year.

POEM refers to the place where key managerial and commercial decisions are made. This ensures that shell companies set up abroad but operated from India are taxed in India.

### **3 Other Persons**

Any other person (like trusts or LLPs) is resident if their control and management is at least partly situated in India

## **Judicial Precedent**

### **1. CIT v. R.M. Muthiah (1993)**

The Supreme Court held that days of arrival and departure must both be counted when calculating the stay period.





## Compliance and Reporting

Taxpayers must:

- Maintain travel logs to track days of stay in India.
- Disclose foreign assets and income in Schedule FA (for ROR).
- Evaluate implications of tie-breaker rules under Double Taxation Avoidance Agreements (DTAAs).

Failing to determine residential status correctly can lead to penalties, double taxation, or litigation.

## Conclusion

Section 6 of the Income-tax Act is crucial in determining who is liable to pay tax in India and on what income. It defines whether a person is taxed on global or Indian income based on their residency status. With increasing global mobility and evolving tax laws, individuals and entities must carefully track their presence and income sources to stay compliant.



# MR. VAIBHAV CHAURASIA

## CRO0763948

### LUCKNOW



## The Beautiful Journey: Life Stages of a Student!

### Infancy: The Foundation of Values

In the earliest stage of life, a student is not yet a student in the academic sense, but a learner in the purest form. **Infancy** is a time when parents are the sole guides, shaping the child's world with gentle words, loving gestures, and unwavering attention. Every smile, lullaby, and story become a lesson in trust, kindness, and the first seeds of morality. Here, the child's values and principles are moulded, forming the bedrock upon which all future learning will rest.

### Preschool Era: The World Expands

With the dawn of the **preschool years**, the world opens up. The child steps beyond the comfort of home and meets new faces—teachers, classmates, and friends. This stage is marked by the excitement of discovery and the challenge of choice. For the first time, the young student decides with whom to play, whom to trust, and whom to avoid. These early social interactions teach lessons in empathy, cooperation, and independence, as the child learns to navigate the complexities of relationships outside the family.

### Adolescence: The Rise of Friendship and First Love

**Adolescence** is a time of transformation. The influence of family, once paramount, begins to wane as the student's world is illuminated by the bright lights of friendship.



Peer groups become central, offering support, companionship, and sometimes, rivalry. It is during these years that many experience the flutter of first affection—a crush, a confidant, or even the first taste of love. These emotions, intense and new, become powerful teachers in their own right, guiding the adolescent through the labyrinth of self-discovery, loyalty, and heartbreak.

## **Young Adulthood: The Weight of Responsibility**

As the student steps into young adulthood, the horizon shifts once more. The carefree days of adolescence give way to the realities of life's responsibilities. Career choices, financial independence, and the prospect of starting a family come into focus. Stress and uncertainty may loom, but so do dreams and aspirations. This stage is about planning—balancing ambition with practicality, and hope with hard work. The lessons learned here are about resilience, perseverance, and the courage to shape one's own destiny.

## **Beyond: The Lifelong Student**

Even as formal education ends, the journey of learning continues. Life itself becomes the classroom, with each stage offering new lessons and opportunities for growth. The student, now an adult, may become a teacher, a mentor, or a guide for others, passing on the wisdom gathered along the way.





# POETRY CORNER



**MR. KOMALKISHOR DHOTE**  
**CRO0737216**  
**HYDERABAD**

## घर से दूर घर की तलाश मे.....

खुद का घर बसाने निकले,  
अरमान सब मजबूर हो गए...  
हर त्योहार याद दिलाता रहा,  
हम तो घर से दूर हो गए...

रोज़ सपनों का आसमां सजाया,  
पर खुद का कोना नहीं पाया...  
रोटी तो मिल गई शहर में,  
माँ के हाथों का स्वाद खो गया...

थककर जब शाम को लौटे,  
सन्नाटा दरवाज़े पर बैठा था...  
जिस गर्मजोशी की तलाश थी,  
वो माँ की आवाज़ में रहता था...



कमाई बढ़ी, रिश्ते घटे,  
चेहरे तो मिले, अपनापन नहीं...  
घर बनाने की चाह में हम,  
अपनों से घर छिन गया कहीं...

फिर भी उम्मीद ज़िंदा है,  
सपनों की डोर थमी नहीं...  
एक दिन लौटेंगे उसी आँगन में,  
जहाँ बचपन की हँसी कभी थमी  
नहीं.....





**MR. AAYUSH SOMVANSHI**  
**WRO0887355**  
**PUNE**



## **Crossroads**

**In the heart of Pune, books pile high,  
Numbers dance beneath a weary eye.  
CA Foundation — tried twice before,  
Dreams now knocking on a fragile door.**

**He walks a road paved not by choice,  
But shaped by every father's voice.  
"Gaming's a waste," his dad would say,  
While his heart beats loud in a different way.**

**Content he creates in midnight light,  
Races cars in dreams at night.  
Ideas bloom like sparks on fire,  
But duty pulls against desire.**

**The exam looms in September's shade,  
The final call, decisions made.  
What if he falls again, once more?  
What future waits beyond that door?**



**Should he build worlds that gamers play,  
Or speak to hearts through words one day?  
Should he design, or code, or stream,  
Or chase some yet unspoken dream?**

**He fears the fall, the shame, the frown,  
The weight of letting loved ones down.  
Yet deep inside a voice speaks low,  
"You're more than marks; you're meant to grow."**

**Not every path is straight or clear,  
Some find their truth through doubt and fear.  
And even if this test says "no,"  
Another path will start to show.**

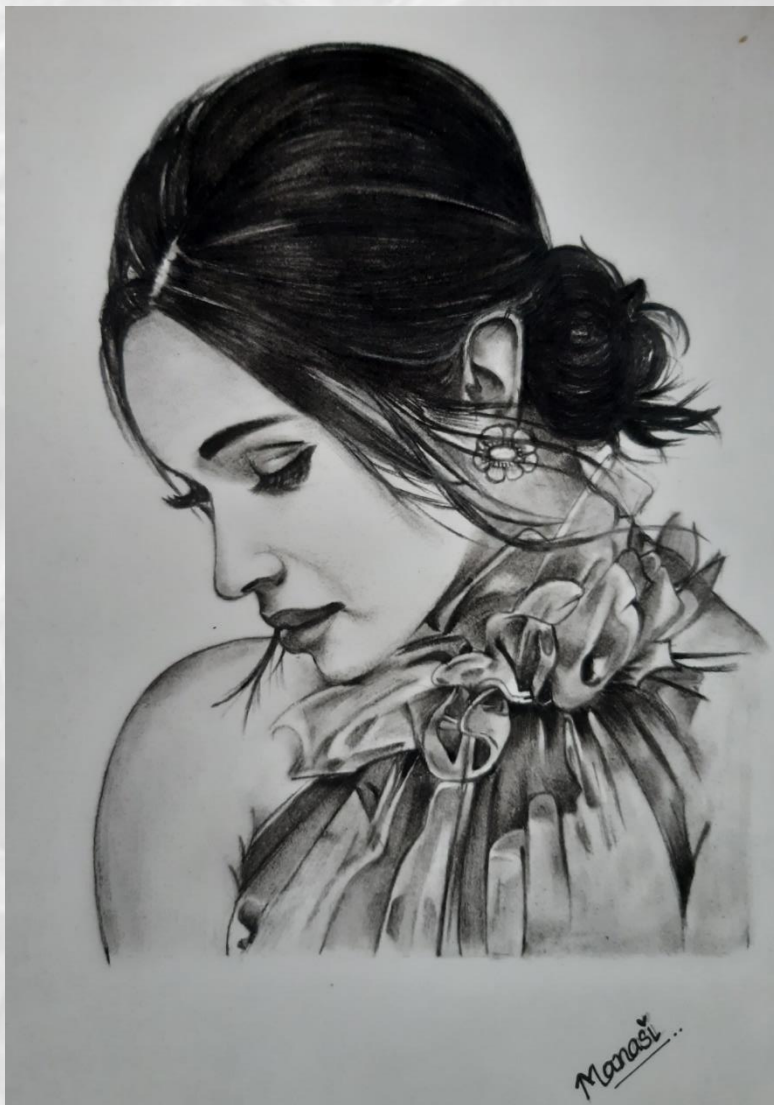




**THE ART GALLERY**



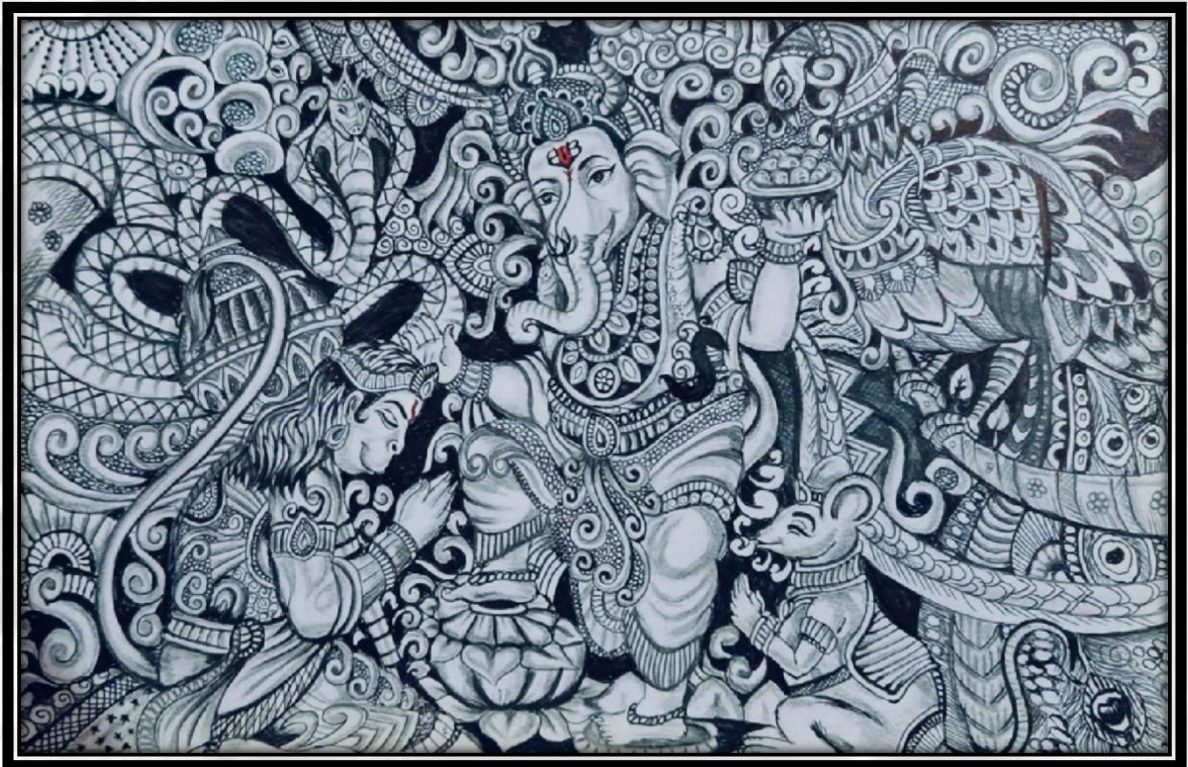
**MS. MANASI BHOIR**  
**WRO0651349**  
**PUNE**







**MR. LAKSHYA GUPTA**  
**CRO0690349**  
**KANPUR**







**PHOTOGRAPHIC  
GLIMPSES**

# Career Counselling Programme

## 1) GG International School



## 2) SVVNS Progressive School

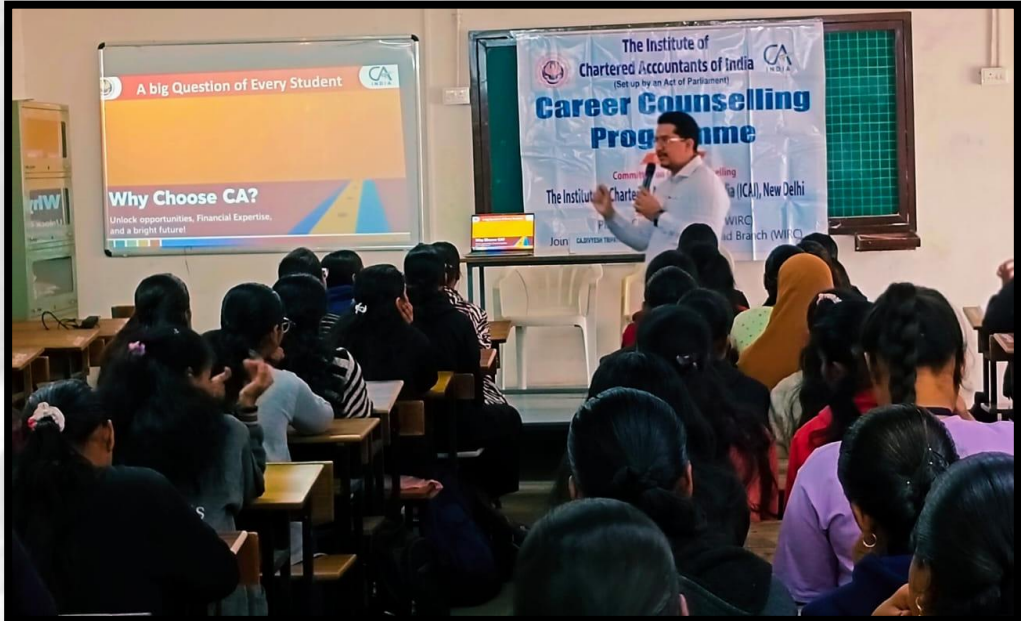




### 3) Rajguru Nagar



## 4) MUCC Pimpri



# ICAI Announcements for the month of December 2025

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**December 04, 2025**

Important Announcement – Self-Paced Module Test published by ICAI.

**December 05, 2025**

Announcement: Information-tax Act, 2025 applicability for CA Exams — the new Income-tax Act, 2025 will be included in CA exam syllabi starting May 2027.

**December 12, 2025**

Important Announcement – Revision in Fees/Certified Copies & other exam notifications published by ICAI via BoS announcements.

**December 29, 2025**

ICAI Convocation – December 2025 schedule announced (convocations across major cities on 29 Dec).





# Due Dates for Month of January 2026

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## **January 07, 2026**

Due date for deposit of TDS/TCS deducted or collected in December 2025.

## **January 10, 2026**

Due date for GSTR-7 (TDS under GST) for December 2025.  
Due date for GSTR-8 (TCS under GST) for December 2025.

## **January 11, 2026**

Due date for GSTR-1 (monthly outward supplies) for December 2025.

## **January 13, 2026**

Due date for GSTR-5 (Non-Resident Taxable Person) for December 2025.  
Due date for GSTR-6 (Input Service Distributor) for December 2025.



**January 15, 2026**

Due date for PF & ESI contribution for December 2025.

**January 20, 2026**

Due date for GSTR-3B (monthly summary return) for December 2025.

**January 31, 2026**

Due date for Quarterly TDS Returns (Q3 – Oct to Dec 2025).



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# UPCOMING EVENTS FOR JANUARY 2026

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**I. Seminars**

**II. Republic Day Celebration  
(January 2026)**



# **EPILOGUE**

## **“Written by the Universe”**

### *From the Editorial Head's Desk*

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As I write this last epilogue of the year, I feel a mix of emotions; gratitude, disbelief, happiness, and a quiet sense of fulfillment.

When I look back at this one year with WICASA Pimpri-Chinchwad, it honestly feels unreal. Taking up the role of Editorial Head has been a roller coaster ride! It began with doubts, fears and questions, yet ended up being the most beautiful journey! Today, I truly believe that the universe was gently pushing me towards this role, even when I couldn't see it clearly. It was all part of a bigger plan. This role changed me in ways I never even imagined.

There were days of nervousness, days of pressure, and days when I felt emotionally low. But then there were also days of immense joy, pride, and satisfaction when I saw our work reaching people and making an impact. Planning events, coordinating with teams, handling last-minute challenges, everything was a lesson. Being trusted with responsibilities at such large platforms is something I never imagined for myself. That trust meant everything to me.

WICASA gave me opportunities that I will always be grateful for. From anchoring at national-level events, Paper presenting, to meeting and interacting with senior members and higher authorities at Members' events, I have learnt so much and the journey has undoubtedly been wholesome. Each opportunity added confidence to my voice and belief to my dreams.

This one year gave me recognition, learning, exposure, and growth, but more than that, it gave me clarity. It taught me that even when you feel unsure, even when you feel scared, things fall into place when you trust the process.

If there's one best thing that this journey taught me, is this, **“Always trust the universe!”**

It always has the best plans for you, even when you don't understand them at that moment. I now truly believe that whatever happens, always happens for good.

And now, as 2025 comes to a close, I feel deeply grateful for how beautifully this year has unfolded. It feels like a year that shaped me, prepared me, and quietly planted new dreams. I look forward to 2026 with excitement, curiosity, and hope, ready to learn more, create more, and grow further. With a new team, new ideas, and renewed energy, I believe there is so much more we can build together.

Thank you to everyone who supported me, guided me, trusted me, and believed in me throughout this journey. This chapter is still being written, and I'm excited to see where it leads next.

**Lastly, a special thanks to my co-mate and our Co-opted Editorial Head- my Unofficial Personal Assistant and constant support throughout this one-year journey! ;)**

**From handling work alongside me to managing every bit of chaos with patience, he was always there. His support, dedication and belief in our shared goals made this journey smoother and more meaningful.**



*With gratitude and warmth,*

**Ms. Ishika Mandal**

**Editorial Head**

**WICASA Pimpri-Chinchwad Branch**

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## **WICASA Pimpri-Chinchwad Branch of WIRC**

### **INVITATION FOR NEW CONTENTS**

We are very grateful to all the members who contributed their ideas and creativity for our **December 2025** Edition of E-Newsletter " **TWILIGHT** ". Students and members are further invited to send any new contents for publication in our future E-Newsletters.  
Please mail us at: **wicasapc2@gmail.com**

### **DISCLAIMER**

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