

NEWSFLASH



CBDT addresses extended stay concerns emerging out of COVID-19



CBDT addresses extended stay concerns emerging out of COVID-19

To avoid the genuine hardship faced by individuals who were forced to stay in India due to quarantine/ travel restrictions, Government issued a Circular No. 11 dated May 8, 2020 stating exclusion of specified period for determining residential status.

Similar relaxations were expected from the Government for FY 2020-21. Instead of issuing blanket relaxation, the Government vide Circular No. 2 of 2021, on 03rd March 2021, has prescribed a Form i.e., 'Form-NR' for collecting necessary data of individuals, whose mobility has been impacted by the COVID-19 and are seeking relaxations from the Government for determining their residential status in India.

Exhaustive Information required to be filled in Form- NR

- Name, Father's Name, PAN /Aadhaar (if available), TIN of the taxpayer;
- Country code of country in which the taxpayer is a resident in the PY 2019-20;
- Whether taxpayer is Indian citizen or person of Indian origin;
- Whether total income from Indian sources exceeds Rs. 15 lacs in PY 2020-21;
- Expected total stay in India during the FY 2020-21 along with date of last arrival and departure from India;
- Whether the taxpayer could not return to its jurisdiction of residence solely due to COVID-19 restriction;
- Whether the taxpayer was present in India on each day since last arrival to departure;
- Whether the taxpayer would be resident in India due to such stay in India during PY 20-21;
- If extended stay in India results in dual residency, country code of country:
 - other than India where taxpayer is resident in FY 2020-21;
 - where permanent home of the taxpayer is situated;
 - where centre of vital interest of the taxpayer is closer;
 - where habitual abode of the taxpayer is situated;
 - of Nationality of taxpayer.
- Nature and amount of income subjected to double taxation (if any) and reasons thereof in spite of DTAA;

How, where, when to Furnish

- The form should be furnished electronically to the **Principal Chief Commissioner of Income-tax (International taxation)**
- To be submitted latest by **March 31, 2021**
- The online form is active/ available at following URL: <https://bit.ly/38pbaZI>

Post analysing the information received from taxpayers, Board shall decide whether general relaxation should be provided for class of individual or specific relaxations is required to be provided in individual cases.

Nangia Andersen LLP's Take

Taxpayers are advised to collate necessary information and fill the form online, in case they are facing hardship due to their residential status in India during FY 2020-21. Having regard to the exhaustive details required in the form and limited time available, it may be advisable to seek professional assistance, to ensure correct and proper information is filled in the form.

**NOIDA**

(Delhi NCR - Corporate Office)
A-109, Sector - 136,
Noida - 201304
T: +91 120 5123000

DELHI

(Registered Office)
B-27, Soami Nagar,
New Delhi - 110017
T: +91 0120 5123000

GURUGRAM

812-814, Tower B, Emaar Digital
Greens, Sector-61, Gurugram,
Haryana - 122102
T: +91 0124 430 1551

MUMBAI

11th Floor, B Wing, Peninsula Business
Park, Ganpatrao Kadam Marg, Lower
Parel, Mumbai - 400013, India
T: +91 22 61737000

CHENNAI

Prestige Palladium Bayan,
Level 5, 129-140, Greams Road,
Thousand Lights, Chennai - 600006
T: +91 44 46549201

BENGALURU

Embassy Square, #306, 3rd Floor
148 Infantry Road, Bengaluru,
Karnataka 560001
T: +91 8022280999

PUNE

3rd Floor, Park Plaza, CTS 1085,
Ganeshkhind Road, Next to Pune
Central Mall, Shivajinagar,
Pune - 411005

DEHRADUN

1st Floor, "IDA" 46 E.C. Road,
Dehradun - 248001, Uttarakhand
T: +91 135 271 6300

www.nangia-andersen.com | query@nangia-andersen.com

Copyright © 2021, Nangia Andersen LLP All rights reserved. The Information provided in this document is provided for information purpose only, and should not be construed as legal advice on any subject matter. No recipients of content from this document, client or otherwise, should act or refrain from acting on the basis of any content included in the document without seeking the appropriate legal or professional advice on the particular facts and circumstances at issue. The Firm expressly disclaims all liability in respect to actions taken or not taken based on any or all the contents of this document.

Follow us at : [f](#) [t](#) [in](#)