

March	31
April	10 + 2 = 12
May	31
June	30
July	31
Aug	30
Sept	—
Oct	—
Nov	3
Dec	23
Jan	31
Feb	10

March 22

254 ~~X~~

He is a resident of India as he satisfies condition —
i.e. ≥ 182 in current PY.

condition (c)

↳ 2 PY resident in least 10 PY

22-23

a
X

b
✓ (60 days in that year)
✓ (221 > 365 days
in last 4 years
preceding current)

20-21

✓

∴ condition c is fulfilled as he is a resident for 2 PY in the last 10 PY

Condition d = ≥ 730 days in last 7 years

$$\Rightarrow 1104 \geq 730 \quad (178 + 165 + 192 + 143 + 121 + 146 + 159)$$

∴ Dr. Anand is ordinary resident of India as he satisfies to be a resident and fulfills condition c & d as well.

high variation in condition a value

———— x ————— x ————— x —————