

Month	Available days	Residing day
Apr	30	12
May	31	31
June	30	30
July	31	31
August	31	29
Sep	30	-
October	31	-
November	30	3
December	31	24
Jan	31	31
Feb	29	9
March	31	23

Total no. of days

223 days

P.Y	days	a	b
2022-23	178	x	✓ (621 days)
2021-22	165	x	✓ (602 days)
2020-21	102		
2019-20	143		
2018-19	121		
2017-18	146		
2016-17	159		
2015-16	134		
2014-15	87		
2013-14	32		

Total of 7 PYs preceding current PY  
 $\Rightarrow$  1104 days

Dr. Anand is an Indian ordinary resident for the PY 2023-24 as he satisfies the condition (a) that he is staying in India for a period of 223 day ( $\geq 182$  days) and

condition c  $\rightarrow$  Resident of at least 2 PYs, is last 10 years preceding current PY  
 (2022-23, 2021-22)

7 condition d  $\rightarrow$  Sum of total of last 7 PYs  
 Preceding current PY is 1104 days  
 which is  $\geq 730$  days.