

pāram samāptim aṣṇute | prāpnuvanti || ayam arthaḥ | asti kiṃcid vishuvannāmakam samvatsarasatrasya madhye pradhānam ahaḥ | tasyādhaṣṭat śaṣṭi māsaḥ | so 'yam prathamah pakshaḥ | upariṣṭād api śaṣṭi māsaḥ | so 'yam uttarah pakshaḥ | yathā loke kasyāścic chālāyāḥ stambhayoḥ pūrvam dirgham vaṇṣam praudham prasāryobhayoḥ pārśvayoḥ pakshadvayam kurvanty, evaṃ samvatsarasatrasyaṇi | tathā ca śakṣāntare śrūyate | yathā śālāyai pakshaḥ madhyamam vaṇṣam abhi samāyachati | evaṃ samvatsarasatrasya pakshaḥ divākṛtyam abhi sam tanvanti (Tb. 1, 2, 3, 1) iti | divaiva mantrāpām kīrtantīyatvād vishuvannāmakam ekam divākṛtyam | tatra pūrvapaksharūpe māsaśaṭke yaḥ prayogakramah | evaṃ uttarapakṣe 'pi māsaśaṭke tenaiva krameṇa sa prayogo yady anuṣṭhīyeta tadānim atibhārah syāt | nūtanānusṭhānaviśeṣahābhāvenālaṣṭe sati vaikālyam bhavati | sa eva bhāra ity ucyate | atas tatparihārartham pūrveshu śaṣṭi māseshu yāni karmāṇi yenānupūrvyeṇānusṭhītāni, tāni karmāṇy uttarēshu māseshu tadviparītakrameṇānusṭhītheyāni | tathā saty ālasyābhāvād avighnenaiva samvatsarasatram samāpyata iti |

14.

1. yad vai | athāsminn ārambhāṇiye caturviṃṣe 'hani nishkevalyaṣāstre kiṃcid viśeṣam vidhatte |

yad etad dvitīyam caturviṃṣam ahaḥ | tad eva samvatsarasāyopāntīyam mahāvratākhyam ahaḥ bhavati | ārohakrameṇa caturviṃṣākhyam pūrvapakshagatam dvitīyam ahaḥ | avarohakrameṇa mahāvratākhyam upāntīyatvād dvitīyam ahaḥ bhavati | anena dvitīyatvasāmyena tayoh parasparaikyam upacaryate | kiṃcobhayatra bhīhaddivasmyam asti | tad id āsa bhuvaneṣhu jyeshṭham ity etat sūktam bhīhaddivaśabdena vivakṣhitam praudhasya dyulokasya prāptihetutvāt | etad evobhayatra nishkevalyaṣāstre kriyate | tathā saty asmin dvitīye 'hni caturviṃṣānāmāke bhīhaddivanāmna tad id āsetyādina nishkevalyaṣāstragatasūktayuktena hotā retāḥ siṅcati tad ahaḥ | tad etat sūktam reto mahāvratīyenopāntīyēnāhna bhīhaddivākhyānishkevalyasūktayuktena prajānāyati | atra satrasamvatsaramadhyā eva retāḥsekah prajānānam ca dvitīyopāntīyadivasayoh sampānam | tato loke 'py ekaikasmin samvatsare retāḥseka utpattiḥ cety ubhayam sampadyate | yasmād dvitīyopāntīyayor ahnor ubhayor api militvā prāpino jānmarūpam ekam kāryam apekṣhitam | tasmād bhīhaddivanāmakena sūktenobhayatra nishkevalyaṣāstram samānam ekarūpam kartavyam |

3. yo vai | yaḥ pumān samvatsarasatrasya samudrasthānīyasyāvaram arvāktīrasthānīyam prathamam ahaḥ, pāram paratīrasthānīyam antīmam aho yo veda, tayor ahnor anuṣṭhīyeyam kartavyam niśīnoti | sa pumān avighnenaiva samvatsarasatrasya pāram samāptim