

In calculating a period expressed in terms of months and days, complete calendar months, irrespective of the number of days in each, should first be calculated and then add number of days calculated subsequently.

#### Calculation of Calendar Months.

Calculation of a period expressed in terms of months and days—

(a) To calculate 3 months and 20 days on and from the 25th January, the following method should be adopted:—

	Y.	M.	D.
25th January to 31st January	0	0	7
February to April	0	3	0
1st May to 13th May	0	0	13
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	0	3	20

(b) The period commencing on 30th January and ending with 2nd March should be deemed as 1 month and 4 days as indicated below:—

	Y.	M.	D.
30th January to 31st January	0	0	2
February	0	1	0
1st March and 2nd March	0	0	2
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	0	1	4

The above ruling shall take effect from 2nd February 1971.

*[G.O.Ms.No.1480, Finance (F.R.), dated 13th October 1971.]*