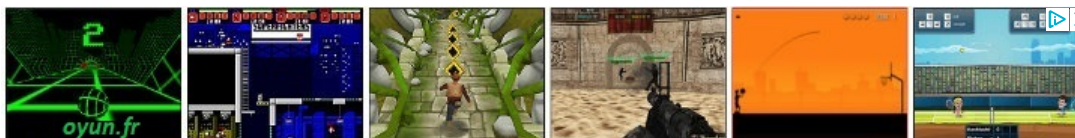


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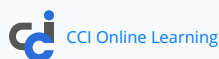
80c carry over to 80 ccd1b

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Shane D Rozario 24 July 2019

I took a home loan.
my principal and other savings are 2.25 lakhs.
since in section 80 c only 1.5 lakh is allowed. so balance amount, can I add in 80ccd 1 b
please answer me sir.



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Y GOPI REDDY (GREAT POLITICAL LEADER) 24 July 2019

No
80CCD(1B) is for additional deduction in respect of investment mentioned in 80CCD(1) section.

Remaining Principal amount u cannot carry forward like interest on Home loan.

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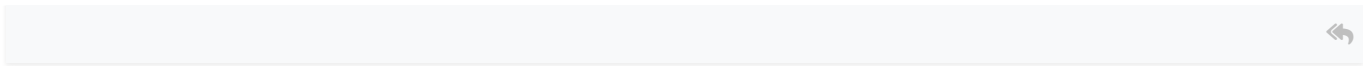
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← Suresh Thiyagarajan (Student) 24 July 2019

1. As explained above, sec 80CCD(1B) is an additional benefit provided to people who like to make more investments in NPS.
 2. It should be read in conjunction with sec 80CCD(1) which is pooled together with sec 80C for an overall limit of Rs. 1.5 lakhs. So if a person whose limit is exhausted u/s 80C and still wanted to invest in NPS he should not be given an unfair treatment of his investment by not allowing deductions to his gross total income. Hence sec 80CCD(1B) is introduced with an additional cap of Rs. 50,000.
 3. In your case, principal repayment cannot be claimed u/s 80CCD(1B) and it is not possible to carry forward the same to the next year.
- Please correct me if the above interpretation has an alternative view.



← Shane D Rozario 24 July 2019

Thank you for the reply

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