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List of Relatives under section 56(2)

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Kapadia Pravin 26 January 2020

Meaning of Relative for Section 56(2)

Gift received from a relative is not taxable in hands of the recipient under section 56 of Income Tax Act. The persons who are considered as relatives are

In case of an individual

Spouse of the individual

Brother or sister of the individual

Brother or sister of the spouse of the individual

Brother or sister of either of the parents of the individual

Any lineal ascendant or descendant of the individual

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Any lineal ascendant or descendant of the spouse of the individual

Spouse of the person referred to in above points

In case of HUF – Any member of the HUF

Based on the above points there may be 51 relations from which gift is not taxable in hands of individual

S no. प्राप्तकर्ता से सम्बन्ध Relation with the recipient Related to above point no.

1 पति/पत्नी Husband/Wife 1

2 भाई Brother 2

3 बहन Sister 2

4 ननद Husband's Sister 3

5 जेठ/देवर Husband's Brother 3

6 साली Wife's Sister 3

7 साला Wife's Brother 3

8 बुआ Father's Sister 4

9 चाचा/ताऊ Father's Brother 4

10 मौसी Mother's Sister 4

11 मामा Mother's Brother 4

12 पिता Father 5

13 माता Mother 5

14 बेटा Son 5

15 बेटी Daughter 5

16 दादा Grandfather 5

17 परदादा Great grandfather 5

18 दादी Grandmother 5

19 परदादी Great grandmother 5

20 पोता Grandson 5

21 पोती Grand daughter 5

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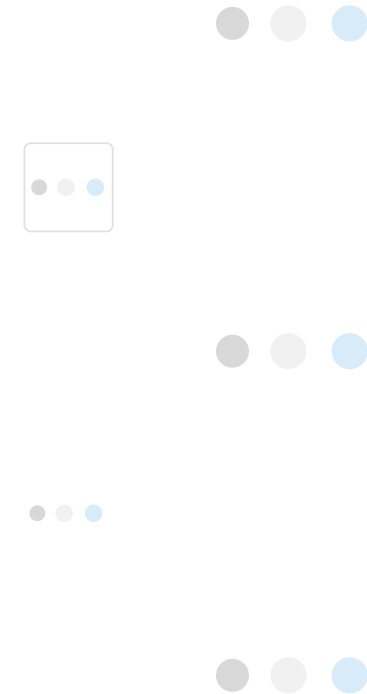


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- 23 पड़पोती Great grand daughter 5
- 24 ससुर Husband's Father 6
- 25 ससुर Wife's Father 6
- 26 सास Husband's Mother 6
- 27 सास Wife's Mother 6
- 28 पति के दादा Husband's grandfather 6
- 29 पत्नी के दादा Wife's grandfather 6
- 30 पति की दादी Husband's grandmother 6
- 31 पत्नी की दादी Wife's grandmother 6
- 32 पति के परदादा Husband's great grandfather 6
- 33 पत्नी के परदादा Wife's great grandfather 6
- 34 पति की परदादी Husband's great grandmother 6
- 35 पत्नी की परदादी Wife's great grandmother 6
- 36 भाई की पत्नी (भाभी) Brother's wife 7
- 37 जीजा Sister's husband 7
- 38 नन्दोई Husband's sister's husband 7
- 39 साडू Wife's sister's husband 7
- 40 दौरानी/जेठानी Husband's brother's wife 7
- 41 सलाईली Wife's brother's wife 7
- 42 फुपा Father's sister's husband 7
- 43 चाची/ताई Father's brother's wife 7
- 44 मौसा Mother's sister's husband 7
- 45 मामी Mother's brother's wife 7
- 46 बहु Son's wife 7
- 47 दामाद Daughter's husband 7
- 48 पोते की पत्नी Grandson's wife 7
- 49 पड़पोते की पत्नी Great grandson's wife 7
- 50 पोती का पति Grand daughter's husband 7
- 51 पड़पोती का पति Great granddaughter's husband 7

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