

List of Relatives Covered under section 56(2)

- Section 56(2)(VII) of the Income Tax Act,1961 reads as any even if amount exceeding Rs. 50,000/- if received from "Relative" then it is not chargeable to tax.
- List of Relatives as per Income Tax Act - Section 2 (41) "Relative" in relation to an individual, means the husband, wife, brother or sister or any lineal ascendant or descendant of that individual.

Sr. No.	For the aforesaid purpose, the term "Relative" Means	If Taxpayer is X
1	Spouse of the Individual	Mrs. X
2	Brother or Sister of the Individual	Brothers / Sisters of X
3	Brother or Sister of the Spouse of the Individual	Brothers / Sisters of Mrs. X
4	Brother or Sister of either of the Parents of the Individual	Brothers / Sisters of Father / Mother of X
5	Any Lineal Ascendant or Descendant of the Individual	Lineal Ascendant or Descendant of X
6	Any Lineal Ascendant or Descendant of the Spouse of the Individual	Lineal Ascendant or Descendant of Mrs. X
7	Spouse of the Person referred to in (2) to (6)	Spouse of the aforesaid Persons