

LIST OF RELATIVES AS PER SECTION 56(2)(X) OF I T ACT, 1961 WITH HINDI NAMES OF RELATIONS

"relative" means,— (i) in case of an individual—

Income Tax Act Language	Laymen's English Language	Hindi Relation
(A) spouse of the individual;	Husband / Wife	पति / पत्नी
(B) brother or sister of the individual;	Brother / Sister	भाई / बहन
(C) brother or sister of the spouse of the individual;	Husband's Brother	जेठ, देवर
	Husband's Sister	ननद
	Wife's Brother	साला
	Wife's Sister	साली
(D) brother or sister of either of the parents of the individual;	Father's Brother	बाबा (ताऊ) / काका
	Father's Sister	बुआ
	Mother's Brother	मामा
	Mother's Sister	मासी
(E) any lineal ascendant or descendant of the individual;	Grand-Father	दादाजी / नानाजी (See Note)
	Grand-Mother	दादीमा / नानीमाँ (See Note)
	Father	पिता
	Mother	माँ
	Son	बेटा
	Daughter	बेटी
	Grandson	पोता / नाती (See Note)
	Granddaughter	पोती / नातिन (See Note)

Note:

In the matter of *CIT, Delhi vs. Dhannalal Devital, AIR1 956 RAJ 30, [1956] 29 ITR 165 (RAJ), para 8, observed: "Lineal consanguinity is when two persons are connected in one straight line, whether descending or ascending, drawn from the propositus. Where the line is descending, the persons are lineal descendants. Collateral consanguinity is when two persons are connected by a descending line which is not a straight line."*

"In this view of the matter, a son will be a lineal descendant of the mother as well as of his grand-mother Irrespective of whether the mother or the grand-mother can form a line of succession under the Hindu Law. These notions of Hindu Law have not, in our opinion, to be imported in interpreting the words 'lineal descendant'."

Further, reference can be drawn to the Mulla's Hindu Law, wherein while dealing with the meaning of the term 'sapinda' in the context of Hindu Marriage Act, 1955, it is stated that lineal ascendants would include both male and female ascendants of father and mother.

See Disclaimer on Page 2

For Private Circulation Only



B-515, SNS ATRIA, Maharana Pratap Road, Near Happy Exelencia,
Vesu, Surat - 395 007 Gujarat



nirmal.ghorawat@hotmail.com



www.canirmalg.com



+91-99789-18369



+91-261-461 00 37

Income Tax Act Language	Laymen's English Language	Hindi Relation
(F) any lineal ascendant or descendant of the spouse of the individual;	Grand-Father in Law	दादा-ससुर
	Grand-Mother in Law	दादी-सास
	Father-in-Law	ससुरजी
	Mother-in-Law	सासुमाँ
(G) spouse of the person referred to in items (B) to (F); and		
- Spouse of (B) Brother or Sister of the Individual	Spouse of Brother	भौजाई / भाभी
	Spouse of Male's Sister Spouse of Female's Sister	बहनोई जीजा
- Spouse of (C) brother or sister of the spouse of the individual;	Spouse of Husband's Brother	जेठानी / देवरानी
	Spouse of Husband's Sister	नन्दोई
	Spouse of Wife's Brother	सलहज (भाभी)
	Spouse of Wife's Sister	साढू
- Spouse of (D) brother or sister of either of the parents of the individual;	Spouse of Father's Brother	ताई / चाची
	Spouse Father's Sister	फूफा
	Spouse of Mother's Brother	मामी
	Spouse of Mother's Sister	मौसा
- Spouse of (E) any lineal ascendant or descendant of the individual;	Son's Wife	बहू / पुत्रवधू
	Daughter's Husband	दामाद / जमाई
	Grandson's Wife	पोत्र-वधू
	Granddaughter's Husband	पोत्री-जमाई
- Spouse of (F) any lineal ascendant or descendant of the spouse of the individual;	-	-

Text of Disclaimer: This article is based on the appreciation of relevant statutory provision and is provided on "As Is" basis and without any expressed or implied warranties including, but not limited to, the implied warranties of merchantability and fitness for a particular purpose and are hereby expressly disclaimed. Further, the information contained in this article is of a general nature and is not intended to address the circumstances of any particular individual or entity. It is clarified that, it does not constitute an authoritative opinion or advice. It is suggested that to avoid any doubt the reader should cross-check all the facts, law and contents of this article with original government publication (Gazette Notifications) or seek appropriate professional advice. We Endeavor to provide accurate information and every effort has been made to avoid errors and omissions in this website. In spite of this, errors may creep in. Any mistake, error or discrepancy noted may be brought to the notice of the Author which shall be rectified at the earliest.

For Private Circulation Only



B-515, SNS ATRIA, Maharana Pratap Road, Near Happy Exelencia,
Vesu, Surat - 395 007 Gujarat



+91-99789-18369

Page | 2



nirmal.ghorawat@hotmail.com



www.canirmalg.com



+91-261-461 00 37