

List of relatives covered  
under Section 56(2)(VII) of  
the Income Tax Act, 1961.



## **List of relatives covered under Section 56(2)(VII) of the Income Tax Act, 1961.**

As per Section 56(2)(VII) if any gift received from relatives which are covered under following list will be exempted in the hands of receiver. The following list and chart will help to understand the definition of relatives as per act.

# Exhaustive List of Relatives under Section 56(2)(VII)

- Husband– Wife
- Brother and His Wife
- Sister and her Husband
- Wife's brother and his wife
- Wife's sister and her Husband
- Father– Mother
- Father's Brother and his wife
- Father's Sister and her husband
- Mother's Brother and his wife
- Mother's Sister and her husband
- Grandfather–Grandmother
- Son and his Wife
- Daughter and her Husband
- Father in Law and Mother in Law
- Grand Father in law and Grand Mother in Law

**INDIVIDUALS**

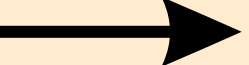


FATHER



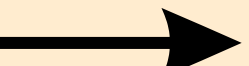
Brother & His Wife  
Sister & Her Husband

MOTHER



Brother & His Wife  
Sister & Her Husband

BROTHER



His Wife

SISTER



Her Husband

GRAND FATHER AND  
GRAND MOTHER

SPOUSE



Father & Mother  
Brother & His Wife  
Sister & Her Husband  
Grand Father &  
Grand Mother

SON



Wife

DAUGHTER



Husband