

INCOME WHICH DO NOT FORM PART OF TOTAL INCOME

SECTION	PARTICULARS OF SECTION
10(1)	Agricultural Income
10(2)	Sum received by a member from HUF
10(2A)	Share of profit of a partner from a firm
10(4)	Interest on Non-resident(External) Account
10(5)	Travel concession or assistance received by an individual from his employer
10(6)	Remuneration to persons who are not citizens of India
10(6C)	Income of foreign companies providing technical services in projects connected with security of India
10(6D)	Royalty and fees for technical services(FTS) payment by NTRO to a Non-resident to be tax-exempt
10(7)	Allowances or perquisites outside India
10(10)	Death-cum-retirement gratuity received by an employee
10(10A)	Payment in commutation of pension received by the employees
10(10AA)	Leave Encashment
10(10B)	Compensation on retrenchment
10(10BB)	Payments under Bhopal Gas Leak Disaster(Processing of Claims) Act, 1985
10(10BC)	Exemption for compensation received or receivable on account of any disaster
10(10C)	Amount received on Voluntary retirement
10(10CC)	Tax on Non-monetary perquisites paid by employer
10(10D)	Amount received under a Life Insurance Policy
10(11)	Provident Fund
10(11A)	Interest and withdrawals from Sukanya Samriddhi Account
10(12)	Payments from Recognised Provident Fund
10(12A)	Amount payable at the time of closure or opting out of National Pension Scheme to be exempt to the extent of 40% of the total amount payable
10(12B)	Tax-exemption to partial withdrawal from National Pension System(NPS) to employee
10(13A)	House Rent Allowance
10(14)	Notified special allowance
10(15)	Interest, premium or bonus on specified investment
10(16)	Scholarships granted to meet the cost of education

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10(17)	Daily and constituency allowance, etc. received by MPs and MLAs
10(17A)	Award or reward received from Central Government or State Government
10(18)	Pension received by certain awardees/any member of their family
10(19)	Exemption of the family pension received by the family members of armed forces(including para-military forces) personnel killed in action in certain circumstances
10(19A)	Annual value of one palace of the ex-ruler
10(20)	Income of a local authority
10(21)	Income of an approved research association
10(22B)	Income of specified news agency
10(23C)	Income of certain funds of National importance
10(23D)	Income of notified mutual funds
10(23FD)	Distributed income received by a unit holder from the business trust
10(24)	Income of trade union
10(26)	Income of a member of Scheduled Tribe residing in certain specified areas
10(26AAA)	Income of an individual being a Sikkimese
10(32)	Income of Minor clubbed in the hands of a parent
10(34)	Dividend to be exempt in the hands of the shareholders
10(34A)	Income arising to a shareholder on account of Buy back of shares
10(35A)	Income received from Securitization Trust
10(37)	Exemption of capital gain on compensation received on compulsory acquisition of agricultural land situated within specified urban limits
10(38)	Exemption of long-term capital gain arising from sale of shares and units
10(39)	Exemption of specified income from International sporting event held in India
10(43)	Exemption of amount received by an individual as loan under reverse mortgage scheme
10(44)	Exemption of income of New Pension Scheme Trust
10(45)	Notified allowance or perquisite paid to Chairman/member or retired Chairman/member of U.P.S.C.
10(46)	Exemption of specified income of notified body or authority or board or trust or commission
10(48)	Exemption in respect of income received by certain foreign companies
10(48A)	Exemption in respect of income a foreign company on

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	account of shortage of crude oil in a facility in India and sale of crude oil there from
10(48B)	Exemption of income of Foreign company from sale of leftover stock of crude oil from strategic reserves at the expiry of agreement or arrangement
10(50)	Exemption in respect of income chargeable to Equalization Levy
10AA	Special provisions in respect of newly established units in Special Economic Zones