

Relatives as defined u/s 56(2) of Income Tax Act, 1961

| | Married male -- married man can receive gifts from | Married female -- married woman can receive gifts from | Unmarried male or female, can receive gifts from |
|---|---|---|---|
| (i) | Wife — patni | Husband — pati | NA |
| (ii) | Brother -- bhai | Brother -- Bhai | Brother -- bhai |
| | Brother's wife -- bhabhi | Brother's wife -- Bhabhi | Brother's wife -- bhabhi |
| | Sister -- bahan | Sister -- bahan | Sister -- bahan |
| | Sister's husband -- jija | sister's husband -- jija | sister's husband -- jija |
| (iii) | Wife 's brother -- Sala | Husband 's brother -- Daver or jeth | NA |
| | Wife 's brother's wife -- Salaj | Husband 's brother's wife -- Daverani or jethani | NA |
| | Wife's sister -- Sali | Husband's sister -- nanand | NA |
| | Wife's sister's husband -- Sadhu | Husband's sister's husband -- nanandoi | NA |
| (iv) | Mother's brother -- mama | Mother's brother -- mama | Mother 's brother -- mama |
| | Mother's brother's wife -- mami | Mother brother's wife -- mami | Mother 's brother's Wife -- mami |
| | Mother 's sister -- mausi | Mother's sister -- mausi | Mother's sister -- mausi |
| | Mother 's sister's husband -- mausa | Mother sister's husband -- mausa | Mother's sister's husband -- mausa |
| | Father's brother -- chacha or tau | Father's brother -- chacha or tau | Father's brother -- chacha or tau |
| | Father's brother's wife -- chachi or tai | Father's brother's wife -- chachi or tai | Father's brother's wife -- chachi or tai |
| | Father 's sister -- bua | Father's sister -- bua | Father's sister -- bua |
| | Father's sister's husband -- fufa | Father's sister's husband -- fufa | Father's sister's husband -- fufa |
| (v) | Father -- papa | Father -- papa | Father -- papa |
| | Mother -- ma | Mother -- ma | Mother -- ma |
| | Grand father -- dada; Nana | Grand father -- dada; Nana | Grand father -- dada; Nana |
| | Grand Mother -- dadi; Nani | Grand Mother -- dadi; Nani | Grand Mother -- dadi; Nani |
| | Great grand father -- par dada; par nana | Great grand father -- par dada; par nana | Great grand father -- par dada; par nana |
| | Great grand mother -- par dadi; par nani | Great grand mother -- par dadi; par nani | Great grand mother -- par dadi; par nani |
| | Son -- Beta | Son -- Beta | N/A |
| | Son's wife -- Bahu | Son's wife -- Bahu | N/A |
| | Daughter -- beti | Daughter -- beti | N/A |
| | Daughter's husband -- jawai | Daughter's husband -- jawai | N/A |
| | Grand son -- pota | Grand son -- pota | N/A |
| | Grand son's wife -- pota bahu | Grand son's wife -- pota bahu | N/A |
| | Grand daughter -- poti | Grand daughter -- poti | N/A |
| | Grand daughter's husband -- poti damad | Grand daughter's husband -- poti damad | N/A |
| | (vi) | Wife's Father -- sasur | Husband 's Father — sasur |
| Wife's Mother -- sas | | Husband 's Mother — sas | N/A |
| Wife's Grand father -- dadiya/naniya sasur | | Husband's Grand father -- dadiya/naniya sasur | N/A |
| Wife's Grand mother -- dadiya/naniya sas | | Husband's Grand mother -- dadiya/naniya sas | N/A |
| Wife's Great grand father -- bade dadiya/naniya sasur | | Husband's Great grand father -- bade dadiya/naniya sasur | N/A |
| Wife's Great grand mother -- badi dadiya/naniya sas | | Husband's Great grand mother -- badi dadiya/naniya sas | N/A |

* Sec 56(2) covers gifts exceeding Rs 50,000/-, immovable property purchase (including gift) where difference between purchase price and circle rate exceeds Rs 50,000/-, other properties purchase (including gifts) where difference between purchase price and fair market value exceeds Rs 50,000/- except in case of above relatives, on occasion of marriage, under will or by inheritance. # Few relatives have been ~~strickethrough~~ above as they attract clubbing provisions u/s 64.