

**GIFT RECEIVED NOT TAXABLE IN FOLLOWING CASES**

AN INDIVIDUAL MALE FROM HIS:	AN INDIVIDUAL FEMALE FROM HER:
1) Father/Mother	1) Father/Mother
2) Grandfather/ Grandmother (Dada, Dadi)	2) Grandfather/ Grandmother (Dada, Dadi)
3) Wife	3) Husband
4) Sasur (Father-in-law) Sasu (Mother-in-law)	4) Sasur (Father-in-law) Sasu (Mother-in-law)
5) Grandfather/ Grandmother of wife (Dadasasur, Dadisasur)	5) Grandfather/ Grandmother of Husband (Dadasasur, Dadisasur)
6) Son & Bahu	6) Son & Bahu (Son's wife)
7) Daughter & Damad (Daughter's husband)	7) Daughter & Damad (Daughter's husband)
8) Grandson(Pota) Wife of grandson	8) Grandson(Pota) Wife of grandson
9) Granddaughter (Poti) Husband of Granddaughter	9) Granddaughter (Poti) Husband of Granddaughter
10) Brother & Spouse of brother	10) Brother & Spouse of brother
11) Sister & Spouse of sister	11) Sister & Spouse of sister
12) Uncle/ Kaka/ Baba (Father's Brother) Aunt/ Kaki/ Badima (Uncle's Wife)	12) Uncle/ Kaka/ Baba (Father's Brother) Aunt/ Kaki/ Badima (Uncle's Wife)
13) Bhua (Father's Sister) Phufa (Bhua's Husband)	13) Bhua (Father's Sister) Phufa (Bhua's Husband)
14) Mama (Mother's brother) Mami	14) Mama (Mother's brother) Mami
15) Masi (Mother's Sister) Masosa	15) Masi (Mother's Sister) Masosa
16) Sala (Wife's Brother) Sala's wife	16) Devar/Jeth (Husband's Brother) Devrani/Jethani (Husband brother's Wife)
17) Sali (Wife's sister) Sali's Husband (saddhu)	17) Nanad (Husband's sister) Nanad's Husband