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| DEDUCTION UNDER CHAPTER VI-A IN RESPECT OF '**PAYMENTS'** |
| Section | Nature of Payment | Who can Claim |
| [80C](https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Tax-Deductions/Deduction-Under-Section-80C.html) | Life Insurance Premia, Provident Fund Contribution (Maximum: Rs. 1,50,000) | Individuals |
| [80CCC](https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Tax-Deductions/Deduction-Under-Section-80CCC.html) | Pension Fund [ Maximum: Rs. 1,50,000 | Individuals |
| [80CCD(1)](https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Tax-Deductions/Deduction-Under-Section-80CCD.html#4) | Deduction available in respect of Employee’s / Assessee’s Contribution to National Pension Scheme (NPS) [Section 80CCD (1)] | Individuals |
| [80CCD(1B)](https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Tax-Deductions/Deduction-Under-Section-80CCD.html#5) | Additional Deduction of Rs. 50,000 is available in respect of Employee’s / Assessee’s Contribution to National Pension Scheme (NPS) [Section 80CCD(1B)] | Individuals |
| [80CCD(2)](https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Tax-Deductions/Deduction-Under-Section-80CCD.html#6) | Deduction available in respect of Employer’s Contribution to National Pension Scheme (NPS) [Section 80CCD (2)] | Employees |
| [80D](https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Tax-Deductions/Deduction-Under-Section-80D.html) | Deduction in respect of Health or Medical Insurance Premium | Individual/HUF |
| [80DD](https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Tax-Deductions/Deduction-Under-Section-80DD.html) | Deduction in respect of Maintenance Including Medical Treatment of a Dependent who is a Person with Disability | Resident Individual/ Resident HUF |
| [80DDB](https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Tax-Deductions/Deduction-Under-Section-80DDB.html) | Deduction in respect of Medical Treatment, etc. | Resident Individual/ Resident HUF |
| [80E](https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Tax-Deductions/Deduction-Under-Section-80E.html) | Payment of interest of Loan taken for higher studies | Individual |
| [80EE](https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Tax-Deductions/Deduction-Under-Section-80EE.html) | Deduction in respect of Interest on Loan taken for Residential House Property | Individual |
| [80G](https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Tax-Deductions/Deduction-Under-Section-80G.html) | Deduction in respect of Donations to certain Funds, Charitable Institutions, etc. [Section 80G] | All Assessee |
| [80GG](https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Tax-Deductions/Deduction-Under-Section-80GG.html) | Deduction in respect of Rents Paid [Section 80GG] | Individual |
| [80GGA](https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Tax-Deductions/Deduction-Under-Section-80GGA.html) | Deduction in respect of certain Donations for Scientific Research or Rural Development [Section 80GGA] | All assessees not having any income chargeable under the head 'Profits and gains of business or profession' |
| [80GGB/GGC](https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Tax-Deductions/Deductions-from-Total-Income.html#13) | Contribution to Political Parties |   |
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| DEDUCTION UNDER CHAPTER VI-A IN RESPECT OF '**CERTAIN INCOMES'** |
| [80TTA](https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Tax-Deductions/Deduction-Under-Section-80TTA.html) | Deduction in respect of interest on deposits in savings accounts to the maximum extent of Rs. 10,000 | Individuals / HUF |
| [80TTB](https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Tax-Deductions/Deduction-Under-Section-80TTB.html) | Senior citizen to be allowed a deduction of Rs. 50,000 on account of interest on deposits with Banks / co-operative bank / post office.[W.e.f. A.Y. 2019-20] | Senior Citizens |
| [80U](https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Tax-Deductions/Deduction-Under-Section-80U.html) | Deduction in case of a person with disability [ Maximum: Rs.1,25,000] | Resident Individuals |

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