

As Per

SEC 56(2)(vi)

RELATIVE

		(vi). Any lineal ascendant or descendant of the	(v). Any lineal ascendant or descendant of the		
(iii) Brother or Sister	of the	(i) Spouse	INDIVIDUAL	the of	(ii) Brother or Sister
		of the		the of	(iv) Parents

(vii) spouse of the person referred to in clause (ii) to (vi)

Note:- Study in serial then u will get the logic and you will never get confused. See the relative meaning rotates around the individual itself ...

Serial

- (i)
- (ii)
- (iii)
- (iv)
- (v)
- (vi)
- (vii)