Section	Eligible Assessee	Type of Income
10(1)	Any assessee	Agricultural Income
10(2)	Any individual, being a member of HUF	Amount received as share of income from the HUF
10(2A)	Any assessee, being a partner of a partnership firm.	Amount received as share of profits from the firm
10(4)(i)	Any assessee, being a non-resident	Amount received as interest or premium on redemption on specified bonds or securities
10(5)	An individual	Amount received as leave travel concession from employer or former employer
10(6)(vi)	An individual, being a person who is not a citizen of India	Amount received as remuneration as an employee of a foreign enterprise for services rendered by him during his stay in India.
10(6B)	A non-resident (not being a **foreign**company) and a foreign company.	Tax paid on income(does not include Salary, Royalty, and Technical fees) by Central govt. or by an Indian Concern to the Central govt.
10(6C)	Foreign companies notified by the Central Government.	Royalty or fees for technical services.
10(8)		Remuneration in connection with any CO- Operative Techinal Assistance Scheme
10(8A)		Remuneration & Other Income of a Consultant
10(8B)		Remuneration & Other Income of employee of Consultant
10(9)		Income of family members of persons covered u/s 10(8)/10(8A)/10(8B)
10(10)	An individual	Death Cum Retirement Gratuity.
10(10A)	An individual	Commuted pension
10(10AA)	An individual	Leave Salary encashment
10(10B)	An individual	Workman Compensation received under the Industrial Disputes Act 1947.
10(10BB)		Compensation received under Bhopal Gas leak Disaster.
10(10BC)	An individual	Compensation received from the Central or State Governments, Local Authority an account of any **Disaster**.
10(10C)	An employee individual	Compensation for voluntary retirement (V.R.S)
10(10CC)	An employee individual	Tax on non-monetary perquisites paid by the employer

10(10D)	An individual	Treatment of maturity proceeds of a life insurance policy
10(11)	An individual	Payments received from a provident fund
10(12)	An individual	Accumulated balance in a recognized provident fund
10(13)		Payments made from Approved Superannuation Fund
10(13A)	An individual	House rent allowance
10(14)	An individual	Special allowances granted to meet the costs incurred while rendering offical duties.
10(15)	All assessee	Interest, premium on redemption and other payments on securities, bonds, annuity certificates, saving certificates and notified deposits.
10(16)	An individual	Scholarships granted to meet the cast of edcuation.
10(17)	A Member of Parliament or of any State Legislature or of any Committee thereof.	Daily Allowance, Constituency Allowance
10(17A)	Any assessee	Awards received in cash or kind by central or state government.
10(18)	Central or State Government employee.	Pension/ Family Pension received by winners of gallantry awards
10(19)	Widow or children or nominated heirs of the armed forces of the union.	Family pension
10(19A)	Former ruler	Annual value of any one palace in the occupation of a former ruler.
10(20)	Local authority	IHP,CG,IOS, and supply of water/Electricity with in jurisdication area.
10(21)		Income of research associations notified U/s 35(1)(ii) or 35(1)(iii).
10(22B)		Income of notified News Agency
10(23A)		Income of Approved Professional Associations/Institution Expect HP,Interest on divided,income from specific services.
10(23AA)	Any person	Any Income of Regimental Funds
10(23AAA)	Any person	Any income of Employee Welfare Funds
10(23AAB)	Any person	Any income of pension funds set up by LIC/Other insurer.
10(23B)	Any person	Any income of Khadi & Village Industries Development Institution
10(23BB)	Any person	Any income of Khadi & Village Industries Board
10(23BBA)	Any person	Any income of Trusts, Endowments, Registered Societies.

10(23BBB)	Any person	Any income by way of Interest, Dividend or capital Gains arising from investments made out of its funds under notified schemes
10(23BBC)	Any person	Any income of SAARC fund
10(23BBE)	Any person	Any income of IRDA
10(23BBG)	Any person	Any income of Central Electricity Regulatory Commission.
10(23BBH)	Any person	Any income of Prasar Bharati (Broadcasting Corporation)
10(23C)	Any person	Income from various trusts.
10(23D)	Mutual Funds	Any income
10(23EA)	Any person	Contributions received by Investor Protection Fund from Recognized stock exchanges.
10(23EC)	Any person	Contributions received by Investor Protection Fund from Commodity Exchanges
10(23FB)	Venture Capital Company or Funds	Income of a venture Capital Company or Fund from investment in a venture capital undertaking.
10(23DA)	Securitization Trust	Any income of a Securitization trust from the activity of **securitization**.
10(23ED)	The Trustees of these funds	Income received by way of contributions from a depository, of investor protection fund set up in accordance with the regulations made under SEBI and Depositories Act.
10(24)	Trade Unions	Income from House Property & from Income from Other Sources
10(25)	The Trustees of these funds	Incomes of RPF,Approved supperannuation fund,Approved Gratuity fund,Deposit Linked Insurance fund,Employee Deposit Linked insurance fund and also Insterest and capital gains arising from securities.
10(25A)	The Trustees of these funds	Income of ESI fund
10(26)	Member of Scheduled Tribe	Income of a member of Scheduled Tribe residing in certain areas(there source of income and interest and dividend) subject to conditions.(States of Manipur,Tripura,Arunachal.P,Mizoram,nagaland,ladakh regions of the states of jammu and kashmir.
10(26AAA)	Individual of sikkimeses(nonsikkimese women)	Income from any source in that state and interest or dividend on securities
10(26AAB)	Committee/Board	Income of an Agriculture Produce Market Committee/Board
10(26B)	Corporatin Established	Income of a coration establised for promotion of interest of ST/SC/BC

10(26BB)	Corporation established under Central/ State govt.	Any income of a Minority Community Welfare Corporation.
10(26BBB)	Corporation established for welfare of Ex-servicemen	Any income received from services made by established.
10(29A)	Corporation established	Exemption with respect to various agricultural authorities
10(29A)(a)	Corporation established	Coffee Board
10(29A)(b)	Corporation established	Rubber Board
10(29A)(c)	Corporation established	Tea Board
10(29A)(d)	Corporation established	Tobacco Board
10(29A)(e)	Corporation established	Marine Products Export Development authority
10(29A)(f)	Corporation established	Agricultural & Processed food products Export Development authority
10(29A)(g)	Corporation established	Spices Board
10(29A)(h)	Corporation established	Coir Board
10(30)	Any person	Any subsidy received from or through the Tea Board subject to conditions.
10(31)	Any person	Any subsidy received from or through the rubber,coffee, spices Board subject to conditions.
10(32)	Individual(i.e Parents)	Any income his/her minor child subject to Rs 1500/- per child.
10(33)	Any person	Capital gain arising from transfer of Unit acquired under U/s 64 Scheme.
10(34)	Any person	Dividends referred to in sec 115-O from an indian company
10(34A)	Share holder	Tax on buy back of unlisted shares are paid by company
10(35)	The Trustees of these funds	Income from a mutual funds
10(35A)	Investor	Income received from securitization trust
10(36)	Any person	Long Term Capital Gains
10(37)	Individual or HUF	Capital gains arising on account of compulsory acquisition of agriculture land in urban area.
10(38)	Any person	Long term Capital Gain arising from transfer of equity shares and equity oriented mutual funds
10(39)	A person who was notofied by central Govt	specified income arising from an international sporting event held in india
10(40)	Subsidiary Company	Subsidy received by a subsidiary company from itd india holding company.
10(42)	Non profit company	Income of a notified non-profit body arising from agreement between two countries
10(43)	Any person	Transaction of Reverse Mortgage
10(44)	The Trustees of these funds	Income of New pension system trust

10(45)	Chirman and members	Specified perquisites and allowances of both serving and retired chairman and members of the Union Public Service Commission
10(46)	Board/Commission/Authority/Trust/ Notified Body	Constituted by the Central/State government with the object of regulating or administering any activity for the welfare of the general public.
10(47)	Board/Commission/Authority/Trust/ Notified Body	Income of Notified Infrastructure Debt Funds
10(48)	Foreign companies	Income received by certain foreign companies in india currency for import of crude oil
10(49)	companies	Income of the National Financial Holding Company Ltd being a company set up by the central government of the AY 2014-15 or any earlier year.