

Chapter VIA Deductions FY 2019-2020

Sr .No	Section	Description	Column1	Amount Limit
1	80C	LIC, PPF, Mutual Fund, FD, Tution Fee etc..	Upto	1,50,000
2	80CCC	Investment in Pension Fund		
3	80CCD(1)	Atal Pension Yojana and National Pension Scheme Contribution		
4	80CCD(1B)	Atal Pension Yojana and National Pension Scheme Contribution	Up to	50,000
5	80CCD(2)	NPS by Employer	As per calculation	Lowest one
6	80D	Medical insurance premium and Expediture	Up to	1,00,000
7	80DD	Medical Treatment of a Dependent with Disability	Normal	75,000
			Severe	1,25,000
8	80DDB	Specified Diseases	Sr Citizen up to	1,00,000
			Others up to	40,000
9	80E	Interest on Education Loan for Higher Education	Up to 8 Years	100%
10	80EE	Interest on Housing Loan	Up to	1,50,000
11	80EEA	Interest on Housing Loan	Up to	1,50,000
12	80EEB	Interest on Electric Vehicle Loan	Up to	1,50,000
13	80G	Donation to Charitable Institutions	Cash - upto 2000	100% or 50%
14	80GG	House rent paid	a) 60,000 b) 25% of Total Income c) Rent paid - 10% of TI	Lowest one
15	80GGA	Donation to Scientific Research & Rural Development	Cash - upto 10000	100%
16	80GGB	Contribution to Political parties by companies	100% of Amount - No cash	
17	80GGC	Contribution to Political parties	100% of Amount - No cash	
18	80PA	Producer companies	100% of profit	
19	80RRB	Royalty - Patents	Lower of Specified Amount or	3,00,000
20	80QQB	Royalty income from authors	Lower of Amount or	3,00,000
21	80TTA	Interest FD and Savings	Up to	10,000
22	80TTB	Interest FD and Savings Sr.Citizen	Up to	50,000
23	80U	Disable Individuals	Normal	75,000
			Severe	1,25,000