

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA
UNSTARRED QUESTION NO. 551

TO BE ANSWERED ON TUESDAY THE 25TH JULY, 2023/3 SHRAVAN, 1943 (SAKA)

“IMPACT OF UNIFORM CIVIL CODE ON HINDU UNDIVIDED FAMILY (HUF)”

551 Shri Ram Nath Thakur:

“Will the Minister of *Finance* be pleased to state: -

- (a) the details of number of Hindu Undivided Families (HUFs) which have sought and provided tax benefits in the country during last five years;
- (b) whether Government has assessed the impact of Uniform Civil Code on tax benefits to HUFs in the country;
- (c) if so, the details thereof; and
- (d) if not, the reasons therefor?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE

(SHRI PANKAJ CHOUDHARY)

Answer (a)

The details of number of Hindu Undivided Families (HUF) availing tax benefits (in the form of deduction under Chapter VIA of the Income-tax Act) during last five years, is as under: -

Financial Year	HUFs availing Tax Benefits
FY 2018-19	8,84,735
FY 2019-20	9,02,513
FY 2020-21	9,25,307
FY 2021-22	8,77,303
FY 2022-23	8,75,948

Source: Electronically filed returns.

Answer (b), (c) and (d)

No such assessment has been made as there is no such Code at present.
