GOVERNMENT OF INDIA
MINISTRY OF DEFENCE
DEPARTMENT OF EX-SERVICEMEN WELFARE
LOK SABHA
UNSTARRED QUESTION NO.3732
TO BE ANSWERED ON 11th December, 2019

IT EXEMPTION TO DISABLED DEFENCE PERSONNEL

3732. SHRI SISIR KUMAR ADHIKARI:
    DR. MANOJ RAJORIA:

Will the Minister of DEFENCE j{kk ea=h
be pleased to state:

 (a) the number of defence services personnel in receipt of disability pension and the proportion of them who are war wounded and battle casualties;

(b) the tax benefits being provided to retired defence personnels and whether any proposal is sent to the Ministry of Finance to waive-off income tax for the Divyangjan persons and on the disability pension of defence personnel;

(c) if so, the details thereof and the reaction of the Government thereto; and

(d) whether the Government proposed to review the issue after it being raised by various ex-servicemen bodies and if so, the details thereof?

A N S W E R

MINISTER OF STATE   (SHRI SHRIPAD NAIK)
IN THE MINISTRY OF DEFENCE

रक्षा राज्य मंत्री   (श्री श्रीपाद नाईक)

(a) The complete data of defence pensioners currently in receipt of disability pension is not available. The database in respect of personnel sanctioned disability pension does not separately identify cases of battle casualties and war wounded.

(b) As per Circular No.13 dated 24.06.2019 issued by CBDT, income tax exemption on disability pension will be available only to armed forces personnel (irrespective of rank) who have been invalided from service on account of bodily disability attributable to or aggravated by such service and not to personnel who have been retired on superannuation or otherwise. Disability pension includes both service element and disability element.

A clarification was sought by Ministry of Defence on Circular No.13 dated 24.06.2019 issued by CBDT, Ministry of Finance. It has been clarified by CBDT that above Circular dated 24.06.2019 issued by them is only clarificatory in nature and all other Circulars issued earlier are operative.

(c) & (d): In view of reply at (b) above, Questions do not arise.

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