

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
**LOK SABHA**  
**UNSTARRED QUESTION NO. 1135**

TO BE ANSWERED ON MONDAY, DECEMBER 02, 2024/AGRAHAYANA 11, 1946 (SAKA)

**INITIATIVE TO SIMPLIFY TAX EXEMPTION FOR STs**

1135. DR. RICKY ANDREW J SYNGKON:

Will the Minister of FINANCE be pleased to state:

- (a) whether there is any initiative to simplify the process of tax exemption for Scheduled Tribes (STs) residing in scheduled areas, particularly in Meghalaya, where STs currently need to file tax exemption certificates annually under Section 10(26) of the Income Tax Act, causing undue hardship to all tribal residents;
- (b) any specific steps being considered to reduce the procedural burden on STs in scheduled areas facing challenges in submitting tax exemption certificates annually; and
- (c) whether the Government is considering a more permanent or automated system to grant tax exemptions to STs in Meghalaya as is available to other States like Nagaland, Mizoram?

**ANSWER**

THE MINISTER OF STATE IN MINISTRY OF FINANCE  
(SHRI PANKAJ CHAUDHARY)

(a) to (c) Clause (26) of section 10 of the Income-tax Act, 1961 (the Act) inter alia provides that any income of a member of a Scheduled Tribe, residing in any area or States specified therein, from any source in the areas or States aforesaid or by way of dividend or interest on securities, shall not be included in computing the total income of a previous year of any person. There is no requirement of any certificate to claim exemption under clause (26) of section 10 of the Act.

There is no further proposal in this regard.

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