

Section - 16, Income-tax Act, 1961-2013

Deductions from salaries.

¹⁵**16.** The income chargeable under the head "Salaries" shall be computed after making the following deductions, namely :—

(i) ¹⁶[***]

¹⁷[(ii) a deduction in respect of any allowance in the nature of an entertainment allowance specifically granted by an employer to the assessee who is in receipt of a salary from the Government, a sum equal to one-fifth of his salary (exclusive of any allowance, benefit or other perquisite) or five thousand rupees, whichever is less;]

¹⁸[(iii) a deduction of any sum paid by the assessee on account of a tax on employment within the meaning of clause (2) of article 276¹⁹ of the Constitution, leviable by or under any law.]

(iv) ²⁰[***]

(v) ²¹[***]