

# Know Your Relatives (including Companies Act, 2013)



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Some concepts are easier to be understood but very difficult to define. Definition of relative is one such concept. Hardly anyone would have a doubt about who are relatives, but when it comes to the legal definition don't forget to check the law because at times your loved one may not be regarded as your relatives.

Sr. No	Relation	Say	Income tax Act Section 2(41)	Companies Act 1956 Section 6 read with Schedule 1A	As-18 Related party Disclosures	Income tax Act Section 56 (2) (v)	Companies Act 2013 Section 2(77)
1	Spouse		Y	Y	Y	Y	Y
2	Father		Y	Y	Y	Y	Y
3	Mother		Y*	Y	Y	Y*	Y
4	Son		Y	Y	Y	Y	Y
5	Son's wife		N	Y	N	Y	Y
6	Son's Son		Y	Y	N	Y	N
7	Son's Son's wife		N	Y	N	Y	N
8	Son's daughter		Y*	Y	N	Y*	N
9	Son's daughter's husband		N	Y	N	Y*	N
10	Great grand son		Y	N	N	Y	N
11	Great grand son's wife		N	N	N	Y	N
12	Daughter		Y*	Y	Y	Y*	Y
13	Daughter's husband		N	Y	N	Y*	Y
14	Daughter's son		Y*	Y	N	Y*	N
15	Daughter's son's wife		N	Y	N	Y*	N
16	Daughter's daughter		Y*	Y	N	Y*	N
17	Daughter's daughter's husband		N	Y	N	Y*	N
18	Grand father		Y	Y	N	Y	N
19	Grand mother		Y*	Y	N	Y*	N
20	Great grand father		Y	N	N	Y	N
21	Great grand mother		Y*	N	N	Y*	N
22	Mother's father/mother	1	Y*	Y	N	Y*	N
23	Brother/ Sister		Y	Y	Y	Y	Y
24	Spouse of brother/ sister	2	N	Y	N	Y	N
25	Spouse's father/ mother	3	N	N	N	Y	N
26	Spouse's brother/ sister	4	N	N	N	Y	N
27	Spouse of spouse's brother/sister	5	N	N	N	Y	N
28	Mother's brother/sister and their spouse	6	N	N	N	Y	N
29	Father's brother/sister and their spouse	7	N	N	N	Y	N
30	Grand father/mother of spouse		N	N	N	Y	N
31	For HUF - Members of HUF		N	Y	N	N	Y

\* These relatives are shown as lineal ascendant/descendant in the Tax Audit Manual Published by Bombay Chartered Accountant's Society (Fourth Edition 2000-2001 page 10.18/page 10.19) in the same publication daughter's son/daughter are shown as lineal descendant hence mother's father/mother are shown as lineal descendant. However it is controversial & many members differ with this. Please do send your opinion on this important issue, so this controversy can be settled and all the members may take similar view.

\* Includes step : 1. Nani, Nani 2. Bhabhi, Jijaji 3. Sasur, Sas 4. Dewar, Jeth, Sala Nanad, Sali 5. Devrani, Jethani, Nandori, Sadhu, Salhaj 6. Mama, Mami, Masi, Mousa 7. Chacha, Chachi, Tau, Tau, Tai, Bhua, Fufa

Opinion expressed in this article are the opinion of the author's and members are requested to ensure correct/latest legal position before using information given in this article.



I just find myself happy with the simple things. Appreciating the blessings God gave me.