

List of Relatives

As per Income Tax Act - Section 2 (41)

“Relative” in relation to an individual, means the husband, wife, brother or sister or any lineal ascendant or descendant of that individual.

As per Company Act - Section 6 read with Schedule IA

Meaning of “relative” - A person shall be deemed to be a relative of another, if and only if,

- They are members of a Hindu undivided family; or
- They are husband and wife; or
- The one related to the other in the manner indicated in Schedule IA.

List of Relatives indicated in Schedule IA

1. Father
2. Mother (including step-mother)
3. Son (including step-son)
4. Son's wife
5. Daughter (including step-daughter)
6. Father's father
7. Father's mother
8. Mother's mother
9. Mother's father
10. Son's son
11. Son's - son's wife
12. Son's daughter
13. Son's daughter's husband
14. Daughter's husband
15. Daughter's son
16. Daughter's son's wife
17. Daughter's daughter
18. Daughter's - daughter's husband
19. Brother (including step-bro)
20. Brother's wife
21. Sister (including step-sister)
22. Sister's husband