

STUDY MATERIAL

CHANDAN NASKAR

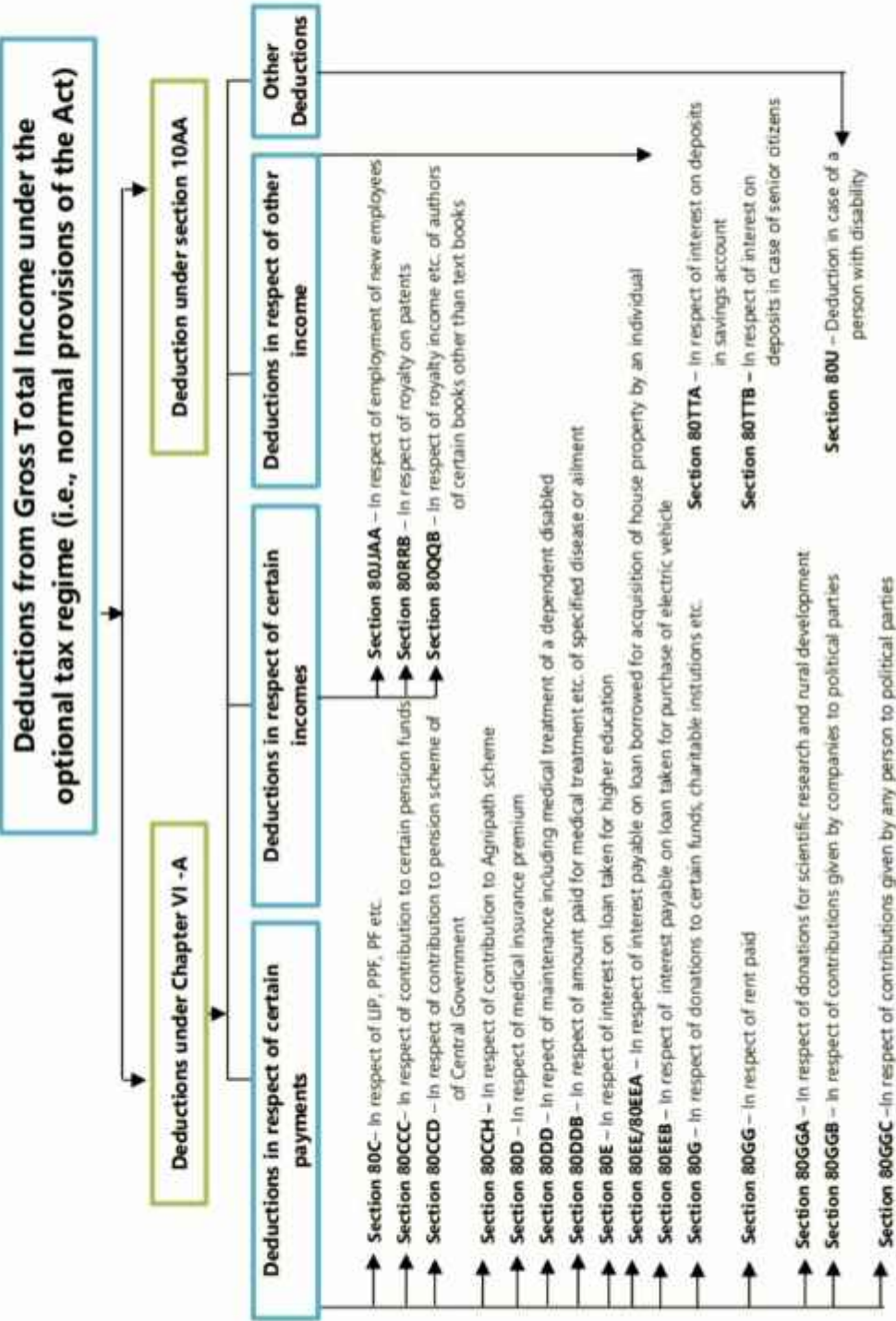
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Note – Only deductions u/s 80CCD(2) [Employer's contribution to pension scheme of Central Government], 80CCH(2) [Central Government's contribution to assessee's account in Agniveer Corpus Fund] and section 80JJAA would be available if the eligible assessee pays tax at concessional rates of tax u/s 115BAC under the default tax regime.