

Particulars	Section 54EE	Section 54F	Section 54G	Section 54GA	Section 54GB
Eligible Assessee	Any assessee	Individuals and Hindu Undivided Family (HUFs)	Any assessee	Any assessee	Individuals and Hindu Undivided Family (HUFs)
Qualifying Asset	Any Capital Asset	Any Capital Asset other than residential house property	Plant, machinery, land, or building, or any right in land or building used for the purpose of an industrial undertaking situated in an urban area	Plant, machinery, land, or building, or any right in land or building used for the purpose of an industrial undertaking situated in an urban area	Residential property (i.e. a house or plot of land)
Nature of Capital Gains	• Long Term Capital Gains (LTCG)	Long Term Capital Gains (LTCG)	Long or Short Term Capital Gains (LTCG/STCG)	Long or Short Term Capital Gains (LTCG/STCG)	Long Term Capital Gains (LTCG)
Investment in new Property	Units of Notified Fund	Residential house property located in India	New plant or machinery, purchase or construct a building, shift the original asset in to a non-urban area	New plant or machinery, purchase or construct a building, shift the original asset in SEZ	equity shares of an 'eligible company' or 'eligible start-up'
Maximum amount of exemption allowed	lower of: • Amount of long-term capital gains; • Amount invested in specified assets; or • Rs. 50,00,000	If net consideration is invested in new house property - the entire capital gain will be exempt from taxation. If partial consideration is invested in new house property - the exemption will be granted in proportion to the amount invested. [Note 1]	lower of: • Amount of capital gains; or • Aggregate of amount invested in new assets, expenses on transfer or establishment and amount deposited in capital gain account scheme	lower of: • Amount of capital gains; or • Aggregate of amount invested in new assets, expenses on transfer or establishment and amount deposited in deposit scheme	Amount of capital gain
Time Limit for making investment in new Property	within 6 months of the transfer of the long term capital asset	• Purchase: 1 year before or 2 years after the date of transfer • Construction: within 3 years from the date of transfer	within 1 year before or 3 years after the date of transfer	within 1 year before or 3 years after the date of transfer	Before the due date for furnishing of income-tax return.
Time limit to deposit in Capital Gains Account Scheme (CGAS)	-	On or before the due date of filing the return of income	On or before the due date of filing the return of income	On or before the due date of filing the return of income	-
Withdrawal of Exemption	• Transfer of new asset within 3 years; or • Conversion of bonds into money within 3 Years	• Acquisition of Second House; • Amount deposited in CGAS not utilised in the prescribed time; • Transfer of new house within 3 Years	• Amount deposited in CGAS not utilised in the prescribed time; • Transfer of new asset within 3 years	• Amount deposited in CGAS not utilised in the prescribed time; • Transfer of new asset within 3 years	• Shares of the eligible company sold by the assessee; • New Asset sold by the eligible company; • Amount deposited by eligible company in CGAS not utilised in the prescribed time;

Note 1: Cost of new asset cannot exceed Rs. 10 crore. Further, if no investment is made by assessee in new asset and sum is deposited in capital gain account scheme, the maximum amount shall be taken into consideration is Rs. 10 crore for the purpose of exemption. (Applicable from Assessment Year 2024-25).

Particulars	Section 54	Section 54B	Section 54D	Section 54EC
Eligible Assessee	Individuals and Hindu Undivided Family (HUFs)	Individuals and Hindu Undivided Family (HUFs)	Any assessee	Any assessee
Qualifying Asset	Residential House Property	Agricultural land	Land or building forming part of an industrial undertaking transferred by way of compulsory acquisition	Land or building or both
Nature of Capital Gains	Long Term Capital Gains (LTCG)	Long or Short Term Capital Gains (LTCG/STCG)	Long or Short Term Capital Gains (LTCG/STCG)	Long Term Capital Gains (LTCG)
Investment in new Property	Residential House Property in India	Agricultural land	Land or building for the purposes of shifting or re-establishing the undertaking or setting up another industrial undertaking	<ul style="list-style-type: none"> National Highway Authority of India (NHAI Bonds) Rural Electrification Corporation Limited (REC Bonds) Any other bond notified by the Central Government
Maximum amount of exemption allowed	<p>lower of:</p> <ul style="list-style-type: none"> Amount of long-term capital gains or Amount invested in new house property and deposited in capital gain account scheme <p>[Note 1]</p>	<p>lower of:</p> <ul style="list-style-type: none"> Amount of capital gains; or Amount of investment in new agricultural land [including the amount deposited in Capital Gains Account Scheme] 	<p>lower of:</p> <ul style="list-style-type: none"> Amount of capital gains; or Amount of investment in new land or building [including the amount deposited in Capital Gains Account Scheme] 	<p>lower of:</p> <ul style="list-style-type: none"> The amount of long-term capital gains; or The amount invested in specified bonds; or Rs. 50,00,000
Time Limit for making investment in new Property	<ul style="list-style-type: none"> Purchase: 1 year before or 2 years after the date of transfer Construction: within 3 years from the date of transfer 	within 2 years after the date of transfer of original asset	within a period of 3 years after the date of compulsory acquisition	within 6 months of the transfer of the land, building, or both
Time limit to deposit in Capital Gains Account Scheme (CGAS)	On or before the due date of filing the return of income	On or before the due date of filing the return of income	On or before the due date of filing the return of income	-
Withdrawal of Exemption	<ul style="list-style-type: none"> Amount deposited in CGAS not utilised in the prescribed time; Transfer of new house within 3 years 	<ul style="list-style-type: none"> Amount deposited in CGAS not utilised in the prescribed time; Transfer of new agricultural land within 3 years 	<ul style="list-style-type: none"> Amount deposited in CGAS not utilised in the prescribed time; Transfer of new land or building within 3 Years 	<ul style="list-style-type: none"> Transfer of bonds within 5 years; or Conversion of bonds within 5 Years

Note 1: Cost of new asset cannot exceed Rs. 10 crore. Further, if no investment is made by assessee in new asset and sum is deposited in capital gain account scheme, the maximum amount shall be taken into consideration is Rs. 10 crore for the purpose of exemption. (Applicable from Assessment Year 2024-25).