

Capital gain sections

No	Sections	Definition
1	43CA	Profits & Gains from transfer of other than capital assets
2	45 (1,2,3,4,5)	Definition of capital gain
3	45 (5A)	Joint development agreement
4	47	Transactions not to be regarded as transfer
5	48	Mode of computation for long/short term capital gain
6	49	Cost with reference to certain modes of acquisition
7	50	Computation of capital gain on depreciable assets
8	50 B	Computation of capital gain on slump sales
9	50 C	Full value of consideration
10	50 D	Fair Market Value (FMV)
11	54	Exemptions on the purchase of a new residence
12	54B	Exemption of capital gain in urban agricultural land
13	54D	Exemptions - compulsory acquisition of an industrial undertaking
14	54G	Exemptions -transfer of industry from urban to the rural area

15	54GA	Exemptions-transfer of the industry from the urban area to special economic zone (SEZ)
16	54EC	Exemptions - investment in Bonds
17	54EE	Exemptions - investment in the long-term specified assets
18	54F	Exemptions - profit/gains used for the purchase of a new residence
19	54H	Time extension for acquiring a new asset after compulsory acquisition of the asset
20	CGAS	Capital gains account scheme, 1988
21	55	FMV definition, CII base year shift, holding period
22	55A	Reference to the valuation officer
23	56(2) (vii) (b) (x)	Income from other sources. - buyer to be taxed
24	57 (iv)	Deduction allowable for Income from other sources