

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes**

North Block, New Delhi dated the 27th of July, 2016

Subject: Clarification regarding attaining prescribed Age of 60 years/80 years on 31st March itself, in case of Senior/Very Senior Citizens whose date of birth falls on 1st April, for purposes of Income-tax Act, 1961-regd.-

Higher tax exemption limits have been prescribed under the past Finance Acts for resident senior citizen taxpayers who have attained the age of sixty years. Even in such cases, the exemption limit is still higher for very senior citizens who have attained the age of eighty years. A doubt has been raised about the attainment of the aforesaid qualifying ages for availing higher exemption in cases of the persons whose date of birth falls on 1st April of calendar year. In other words, the broader question under consideration is whether a person born on 1st April of a particular year can be said to have completed a particular age on 31st March, on the preceding day of his/her birthday, or on 1st April itself of that year.

2. The matter has been examined. Although specific provision does not exist in this regard under the Income-tax Act, 1961, the Hon'ble Supreme Court had an occasion to consider a similar issue in the case of Prabhu Dayal Sesma vs. State of Rajasthan & another 1986, AIR, 1948 wherein it has dealt with on the general rules to be followed for calculating the age of the person. In this judgment, Apex Court observed that while counting the age of the person, whole of the day should be reckoned and it starts from 12 o'clock in the midnight and he attains the specified age on the preceding, the anniversary of his birthday. The observation of Hon'ble Supreme Court in para 9 of the aforesaid judgment reads as under:

"9..... At first impression, it may seem that a person born on January 2, 1956 would attain 28 years of age only on January 2, 1984 and not on January 1, 1984. But this is not quite accurate. In calculating a person's age, the day of his birth must be counted as a whole day and he attains the specified age on the day preceding, the anniversary of his birthday. We have to apply well accepted rules for computation of time. One such rule is that fractions of a day will be omitted in computing a period of time in years or months in the sense that a fraction of a day will be treated as a full day. A legal day commences at 12 o'clock midnight and continues until the same hour the following night. There is a popular misconception that a person does (sic not) attain a particular age unless and until he has completed a given number of years. In the absence of any express provision, it is well settled that any specified age in law is to be computed as having been attained on the day preceding the anniversary of the birthday"

3. In view of the aforesaid judgment, the Central Board of Direct Taxes, in exercise of powers under section 119 of the Act, hereby clarifies that a person born on 1st April would be considered to have attained a particular age on 31st March, the day preceding the anniversary of his birthday. In particular, the question of

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attainment of age of eligibility for being considered a senior/very senior citizen would therefore be decided on the basis of above criteria.

4. The field authorities are directed to take note of above position for ascertaining the age while computing tax liability of a taxpayer falling in 'Individual' category, being resident in India.



(Rohit Garg)

Deputy Secretary to Government of India

(F.No. 225/182/2016/ITA.II)

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1. PS to Secretary (Revenue)
2. Chairman and all Members(CBDT)
3. All Pr. CCsIT/CCsIT/Pr.DsGIT/DsGIT
4. All Joint Secretaries/CsIT, CBDT
5. O/o Pr. DGIT(System) with request to effect necessary changes in the CPC & AST software to implement the clarification issued by the Board vide the above Circular
6. ADG(Systems)-4 for uploading the Circular on official website
7. Addl.CIT, Data-base Cell for uploading on irs officers website
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(Rohit Garg)

Deputy Secretary to Government of India