

### **Deductions in respect of rents paid.**

**80GG.** In computing the total income of an assessee, not being an assessee having any income falling within clause (13A) of section 10, there shall be deducted any expenditure incurred by him in excess of ten per cent of his total income towards payment of rent (by whatever name called) in respect of any furnished or unfurnished accommodation occupied by him for the purposes of his own residence, to the extent to which such excess expenditure does not exceed two thousand rupees per month or twenty-five per cent of his total income for the year, whichever is less, and subject to such other conditions or limitations as may be prescribed, having regard to the area or place in which such accommodation is situated and other relevant considerations :

**Provided** that nothing in this section shall apply to an assessee in any case where any residential accommodation is—

- (i) owned by the assessee or by his spouse or minor child or, where such assessee is a member of a Hindu undivided family, by such family at the place where he ordinarily resides or performs duties of his office or employment or carries on his business or profession; or
- (ii) owned by the assessee at any other place, being accommodation in the occupation of the assessee, the value of which is to be determined under clause (a) of sub-section (2) or, as the case may be, clause (a) of sub-section (4) of section 23.

*Explanation.*—In this section, the expressions “ten per cent of his total income” and “twenty-five per cent of his total income” shall mean ten per cent or twenty-five per cent, as the case may be, of the assessee’s total income before allowing deduction for any expenditure under this section.