



Income Tax Department

Government of India

[98](#)[Deduction in respect of contribution to *Agnipath* Scheme.

80CCH. (1) Where an assessee, being an individual enrolled in the *Agnipath* Scheme and subscribing to the *Agniveer* Corpus Fund on or after the 1st day of November, 2022, has in the previous year paid or deposited any amount in his account in the said Fund, he shall be allowed a deduction in the computation of his total income, of the whole of the amount so paid or deposited.

(2) Where the Central Government makes any contribution to the account of an assessee in the *Agniveer* Corpus Fund referred to in sub-section (1), the assessee shall be allowed a deduction in the computation of his total income of the whole of the amount so contributed.

Explanation.—For the purposes of this section,—

- (a) "*Agnipath* Scheme" means the scheme for enrolment in Indian Armed Forces introduced *vide* letter No. 1(23)2022/D(Pay/Services), dated the 29th December, 2022 of the Government of India in the Ministry of Defence;
- (b) "*Agniveer* Corpus Fund" means a fund in which consolidated contributions of all the *Agniveers* and matching contributions of the Central Government along with interest on both these contributions are held.]