

F.No. 12(19)/2025/D(Pen/Pol)
Government of India
Ministry of Defence
Department of Ex-Servicemen Welfare
D(Pension/Policy)

Kartavya Bhawan, New Delhi, 110011

Dated 7.07.2026

To

✓ Col Sudhir Kumar Garg (Retd)
President, Disabled War Veterans (India)
C6-18/1, Safdarjung Development Area,
New Delhi-110016

Subject:- Income tax exemption on Disability Pension -reg.

Sir,

I am directed to refer to your letter No. DIWAVE/29/IT Exemption/03 dated 03.02.2026 regarding income tax exemption on Disability Pension.

2. The matter has been examined in this department. It has been informed that the matter of exemption of income tax on disability pension granted to Defence Forces Personnel comes under the purview of the Ministry of Finance. Taking note of the concerned raised regarding the issue, Note 12 of the Finance Act 2026 notified by the Govt. states that the amendments notified shall take effect on or after such date as may be notified by the Central Govt. in this behalf. Pending such notification, the entire disability pension, that is disability element and service element, of disabled officer of the Indian Armed Forces shall be exempt from Income Tax.

Yours faithfully



(R K Sinha)

Deputy Secretary to the Govt. of India

E-mail: ds-pen-pol@desw.gov.in