



**DISABLED WAR VETERANS (INDIA) REGD.**  
THE ONLY ORGANISATION OF WAR DISABLED / BATTLE CASUALTIES  
RECOGNISED BY GOVT. OF INDIA, MINISTRY OF DEFENCE

**डिसेबल्ड वार वेटेरन्स(इण्डिया) रजि.**

भारत में युद्ध एवं लड़ाई के अपंग/विकल सैनिकों के भारत सरकार,  
रक्षा मंत्रालय द्वारा मान्यता प्राप्त एकमात्र संस्था

C6-18/1, SAFDARJUNG DEVELOPMENT AREA, NEW DELHI - 110016

011 41315492 📞

011 41315492 📠

diwave1@gmail.com ✉️

<http://www.diwave.org> 🌐

**Lt Gen Y N Sharma, PVSM, AVSM, VSM (Retd)**  
**Former GOC-In-C Central Command**  
**100% Disabled Veterans Indo-Pak 1971 War**

**Col Sudhir Kumar Garg (Retd)**  
**President**

DIWAVE/29/IT Exemption/01

03 Feb 2026

**SHRI RAJNATH SINGH**

Hon'ble Raksha Mantri,  
Govt of India, Ministry of Defence  
Room No.-104, South Block,  
NEW DELHI-110011

Hon'ble Raksha Mantri Shri Rajnath Singh Ji,

Respected Sir,

Greetings from Disabled War Veterans (India) Regd !!

1. Disabled War Veterans (India) Regd. (DIWAVE) humbly seeks your kind intervention in an important matter concerning war-disabled soldiers of the Armed Forces, relating to **income-tax exemption on War Injury Pension in the context of the Finance Bill, 2026.**
2. War-disabled Armed Forces personnel, who have been invalided out or retired from service due to wounds or injuries sustained in action, were historically granted exemption from income tax on their War Injury Pension under **Paragraph 28 of Finance Department Notification No. 878-F dated 21 March 1922.** The said provision continues to remain in force by virtue of Section 297(2)(I) of the Income-tax Act, 1961.
3. While successive CBDT instructions clarified tax exemption for disability pensions under **Paragraph 29** of the said Notification, the specific and distinct provision under **Paragraph 28** - relating **exclusively to injuries sustained in action** - has not been explicitly incorporated in recent circulars or in **Schedule III of the Income-tax Act, 2026.** This has **resulted in denial of long-standing tax exemption to superannuated recipients of War Injury Pension.**

*Sub*



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4. War Injury Pension is not a recompense for service rendered, but a **compensation for permanent and irreversible physical loss suffered in combat. Taxing such pension causes grave distress to war-disabled veterans and undermines a long-standing policy recognition of their supreme sacrifice. The financial implication of restoring this exemption is limited, whereas its moral and symbolic significance for the Armed Forces is immense.**

5. Sir, your deep and empathetic understanding of the ethos, sacrifices, and challenges of soldiers and veterans is well known. The war-disabled community holds you in the highest esteem for your consistent support to their welfare. We therefore most respectfully request you to **kindly take up this issue with the Hon'ble Finance Minister and recommend a clarificatory amendment in the Finance Bill, 2026, explicitly exempting War Injury Pension (including service element and disability element) from income tax for all cases irrespective of invalid out / superannuated.**

6. Such an intervention from the Ministry of Defence would go a long way in restoring faith among war-disabled veterans that their sacrifices continue to receive the nation's gratitude and institutional support.

We shall be deeply grateful for your kind consideration and support in this matter.

With highest regards and respectful salutations.

Yours sincerely,

(SK Garg)  
Col (Retd)  
President  
Disabled War Veterans (India) Regd.