Section	Eligiable Assessee	Asset Transfer	New Asset/ Investment eligible	Tme limit for Reinvestment	Maximum Exemption	Capital Gaines Account Scheme
54	Individual/ HUF	Residential House Property (Long Term Capital Gain)	Residential House Property	Purchase - 1 Year befor OR 2 Years after the transfer, Construction with in 3 years	Lower of the following: LTCG OR Cost of New House (MAX CAP Rs 10 Cr)	Applicable
54F	Individual/ HUF	Any Long Term Capital Asset Except Residential House Property	Residential House Property	Purchase - 1 Year befor OR 2 Years after the transfer, Construction with in 3 years	Proportionate Exemption avilable (MAX CAP Rs 10Cr)	Applicable
54B	Individual/ HUF	Agricultural Land for Agricultural Use (LTCG/STCG)	Agricultural Land for Agricultural Use	With in 2 Years from Date of Transfer	Capital Gain OR Cost of New Land, Which ever is Lower	Applicable
54D	Any Person	Industrial Land OR Building	Industrial Land OR Building	With in 3 Years from Date of Transfer	Capital Gain OR Cost of New Land, Which ever is Lower	Applicable
54 EC	Any Person	Any Long Term Capital Asset	Special Bonds (Ex: NHAI,REC Bonds) Lock-In-period of > 5 Years	With in 6 Months of Transfer	Capital Gain OR Cost of Bond, Which ever is Lower (MAX Cap 50 Lakh Per FY)	N/A
54 EE	Any Person	Any Long Term Capital Asset	Units of Central Govt Notified funds. Lock-In-Period as per Notification	With in 6 Months of Transfer	Capital Gain OR Cost of Units, Which ever is Lower (MAX Cap 50 Lakh Per FY)	N/A
54 G	Any Person	Industrial Assests (Land, Building, Plant & Machinery) In Urban Area	Industrial Assests (Land, Building, Plant & Machinery) In Rural Area	1 Year before OR 3 Years after Transfer of Assets	Capital Gain OR Cost of New Assets, Which ever is Lower	Applicable
54 GA	Any Person	Land OR Building OR P&M in Urban Industrial Area	Land OR Building OR P&M in SEZ	1 Year before OR 3 Years after Transfer of Assets	Capital Gain OR Cost of New Assets, Which ever is Lower	N/A
54 GB	Individual/ HUF	Long Term Residential House Property	Subscription to the Equity of Eligible Startup/SME & Business assets acquisition.	Before due Date of Income Tax Return, Business Asset Purchase within 1 Year	Capital Gain OR Cost of Subscription and New Purchase Amount, Which ever is Lower (Business purpose only)	Applicable

Note:

If the new asset is sold with in 3 years or bonds are sold with in the lock-in-period, the exemption previously claimed will be added as capital gains
Section 10(37) is also applicable as an exemption to any assessee who has recieved compensation on compulsory acquisition of his Agricultural land. Entire compensation amount is exempt
Any person who makes a sale of long term equity share/units of equity oriented mutual funds - longterm capital gain in this case is exempt upto Rs 1 lakh if the Securites Transation Tax (STT) is paid Under Section 10(38)