

(17) અપંગ પુત્ર-પુત્રી-આશ્રિતો માટે મેડિકલ સારવાર અને ભવિષ્ય માટે કરેલ બચત રૂ. 40 હજાર સુધી ઈન્કમેટેક્સમાંથી મુક્તિ અંગે

Sections/ referreds 80 DD S. 192 Circular No. 775

Date of Issue 26-3-'99

Satute Income Tax Act. 1961

**Subject :** Deduction under section 80 DD in respect of mamlenance including medical treatment of handicapped dependant. TDS under section 192 of I Act

Section (No 2) Act, 1998, lays down that the deduction on account of expenditure incurred by way of medical treatment (including nursing), Training and rehabilitation or deposited in specified schemes of Life Insurance Corporation or Unit Trust of India for the maintenance of handicapped dependant shall be limited to Rs. 40,000 in the aggregate while computing the total income of the parent of the guradian of such handicapped dependant.

2. It has come to the notice of the Board that some of the DDOs are asking the employees to submit medical vouchers bills in connection with the expenses incurred on the medical treatment of their handicapped dependant apart from a certificate from the Goverment hospital regarding the permanent physical disability of mental retradation of the handicapped dependant.

3. It is clarified that it would be sufficient if the employee furnishes a medical certificate from a goverment hospital and a declaration in writing duly signed by the claimant-certifying the actual amount (including nursing) training and rehabilitation of the handicapped dependant and receipt acknowledgement for the amount paid or deposited in the specified schemes of LIC or UTL. Therefore DDs may not insist upon production of vouchers bills by the employees for having incurred expenditure on medical treatment of their handicapped depend... of allowing the deduction under section 80 DD for the purposes of computing tax deductible at source.

4. This clarification is applicble for the purpose of tax deduction at source.

from salaries under section 192 of Income Tax 1961 during the financial years 1998-99 and on wards.

Sd/- Jamna Dass  
Under Secretary, Govt. of India.

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