

SECTION 80 DDB

DEDUCTION IN RESPECT OF MEDICAL TREATMENT, ETC.

Persons Covered	Resident Individual/HUF.
Eligible Amount	Expenditure actually incurred for the medical treatment of such diseases or ailments specified in Rule 11DD (some of the diseases are Parkinson's disease, malignant cancers, full blown AIDS, chronic renal failure, thalassaemia etc.) for self or dependant relative (spouse, children, parents, brothers and sisters) in case of individual or any member of HUF in case of HUF..
Relevant Conditions/ Points	<ol style="list-style-type: none">1. The concerned assessee must attach a copy of certificate in the prescribed Form No.10-I by a neurologist, an oncologist, a urologist, a haematologist, an immunologist or such other specialist working in Government Hospital along with return of income.2. The deduction under this section shall be reduced by the amount received under insurance from an insurer or reimbursed by an employer, for the medical treatment of the concerned person.
Extent of Deduction	100% of the expenses incurred subject to ceiling of (a) Rs. 60,000/- in the case of expenses incurred for senior citizen (who has attained the age of 65 years or more) and (b) Rs. 40,000/- in other cases.

FORM NO. 10-I

[See rule 11DD]

Certificate of prescribed authority for the purposes of section 80DDB

1. Name of the Patient
2. Address
3. Father's name
4. Name and address of the person on whom the patient is dependent and his relationship with the patient.
5. Name of the disease or ailment
(please see rule 11DD)
6. For diseases or ailments mentioned in item (i) of clause (a) of sub-rule (1), whether the disability is 40% or more (Please specify the extent).
7. Name, address, registration number and qualification of the specialist issuing the certificate, along with the name and address of the Government hospital [see rule 11DD(2)]

Verification

This is to verify that I, Dr. _____ s/o (w/o) Shri _____, in the case of the patient Shri/Smt./Ms. _____, after considering the entire history of illness, careful examination and appropriate investigations, am of the opinion that the patient is suffering from _____ disease/ailment during the previous year ending on 31st March, _____

I also certify (only in case of neurological disease) that the extent of disability is more than 40% (Strike off, if not applicable).

I certify that the information furnished above is true to the best of my knowledge.

Date _____
Place _____

Signature

(Name and Address)

To be countersigned by the Head of the Government hospital, where the prescribed authority is a specialist with post-graduate degree in General or Internal Medicine.

Date _____
Place _____

Signature

(Name and Address)