

NOTIFICATION NO

177/ 2005, Dated: June, 29, 2005

In exercise of the powers conferred by Sub-section (1) of Section 295 read with Section 80DD and Section 80U of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the **Income-tax (18th Amendment) Rules, 2005**.
- (2) They shall come into force from the date of their publication in the Official Gazette.
2. In Income-tax Rules, 1962,-
 - (a) for rule 11A, the following rule shall be substituted, namely :-

“11A. Medical authority for certifying autism, cerebral palsy and multiple disabilities and certificate to be obtained from the medical authority for the purposes of deduction under Section 80DD and Section 80U.

- (1) For the purposes of clause (e) of the Explanation to Sub-section (4) of Section 80DD and clause (d) of the Explanation to Sub-section (2) of Section 80U, the medical authority for certifying ‘autism’, ‘cerebral palsy’, ‘multiple disabilities’, ‘person with disability’ and ‘severe disability’ referred to in clauses (a), (c), (h), (j) and (o) of Section 2 of the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999), shall consist of the following -
 - (i) a Neurologist having a degree of Doctor of Medicine (MD) in Neurology (in case of children, a Paediatric Neurologist having an equivalent degree); or
 - (ii) a Civil Surgeon or Chief Medical Officer in a Government hospital.
- (2) For the purposes of Sub-section (4) of Section 80DD and Sub-section (2) of Section 80U, the assessee shall furnish along with the return of income, a copy of the certificate issued by the medical authority,-
 - (i) in Form No. 10-IA, where the person with disability or severe disability is suffering from autism, cerebral palsy or multiple disability; or
 - (ii) in the form prescribed vide notification No. 16-18/97-NI. 1, dated the 1st June, 2001 published in the Gazette of India, Part I, Section 1, dated the 13th June, 2001 and notification No. 16-18/97-NI. 1, dated the 18th February, 2002 published in the Gazette of India, Part I, Section 1 dated the 27th February, 2002 and notified under the Guidelines for evaluation of various disabilities and procedure for certification, keeping in view the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 (1 of 1996), in any other case.
- (3) Where the condition of disability is temporary and requires reassessment after a specified period, the certificate shall be valid for the period starting from the assessment year relevant to the previous year during which the certificate was issued and ending with the assessment year relevant to the previous year during which the validity of the certificate expires.”;

(b) in APPENDIX II, after Form No.10-I, the following form shall be inserted, namely :-

“FORM NO.10-IA

[See sub rule (2) of rule 11A]

Certificate of the medical authority for certifying ‘person with disability’, ‘severe disability’, ‘autism’, ‘cerebral palsy’ and ‘multiple disability’ for purposes of Section 80DD and Section 80U

Certificate No. _____

Date. _____

This is to certify that Shri/Smt./Ms _____ son/daughter of Shri _____, age _____ years male/female* residing at _____ Registration No. _____ is a person with disability/severe disability* suffering from autism/cerebral palsy/multiple disability*.

2. This condition is progressive/non-progressive/likely to improve/not likely to improve*.

3. Reassessment is recommended/not recommended after a period of _____ months/years*.

Sd/-

(Neurologist/Pediatric Neurologist/Civil Surgeon/Chief Medical Officer*)

Name :

Address of institution/government hospital :

Qualification/designation of specialist :

SEAL

Signature/Thumb impression* of the patient

NOTE : *Strike out whichever is not applicable.”.

Sd/-
(Chandrajit Singh)
Under Secy.

F.No.142/25/2004-TPL

Note:- The principal rules were published under Notification No. S.O. 969 dated 26 March, 1962 which has been amended from time to time, the last such amendment was made *vide* notification No. S. O. 896(E) dated the 28 June, 2005.