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Dear All,

As requested by earlier messages, i am producing herbelow the new link of income tax exemption for the financial year 2009-10, further please read the para about exemption as

I. Under section 80U, in computing the total income of an individual, being a resident, who, at any time during the previous year, is certified by the medical authority to be a person with disability, there shall be allowed a deduction of a sum of fifty thousand rupees.

However, where such individual is a person with severe disability, a higher deduction of one lakh rupees shall be allowable.

Every individual claiming a deduction under this section shall furnish a copy of the certificate issued by the medical authority in the prescribed form and manner along with the return of income, in respect of the assessment year for which the deduction is claimed.

In cases where the condition of disability requires reassessment of its extent after a period stipulated in the aforesaid certificate, no deduction under this section shall be allowed for any subsequent period unless a new certificate is obtained from the medical authority in the prescribed form and manner and a copy thereof is furnished along with the return of income.

For the purposes of this section, the expressions disability, medical authority, person with disability and person with severe disability shall have the same meaning as given in section 80DD (sub-para E of para 5.4 of this Circular).

The link of income tax circular is :  
<http://law.incometaxindia.gov.in/TaxmannDit/DispCitation/ShowCit.as...>

[2] <http://law.incometaxindia.gov.in/TaxmannDit/DisplayPage/dpage1.aspx...>

with best wishes,

Tags: disability, exemptions

Attachments:

- Section 192 of the Income.doc, 406 KB
- income tax exemption - 1lakhs.doc, 25 KB