

**GOVERNMENT OF INDIA
FINANCE
LOK SABHA**

UNSTARRED QUESTION NO:2950
ANSWERED ON:17.12.2004
AGRAHAYANA SAKA TAX EXEMPTION FOR PH PERSONS
Shivanna Shri M

Will the Minister of FINANCE be pleased to state:

- (a) whether the tax exemption ceiling for the physically challenged persons during the financial year 2003-04 has upto Rs.75,000/-;
- (b) the total amount on which tax is exempted for physically challenged (Multiple-disability) persons during the current financial year 2004-2005 after extending the benefit under section 80DD and 80Li;
- (c) what is the estimated number of such persons who could be benefited by this exemption facility during the current fiscal year; and
- (d) the details thereof?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM)

(a): Yes Sir. From the financial year 2003-04, the Income-tax Act provides a deduction from income of rupees fifty thousand to a person with disability, as defined under the Persons with Disabilities (Equal Opportunities and Protection of Rights) Act, 1955 and a deduction of rupees seventy-five thousand to a person with severe disability.

(b): There is no section 80Li in the Income-tax Act. Deduction to a person with disability or a person suffering from autism, cerebral palsy or multiple disabilities, is available under sections 80DD and 80U of the Income-tax Act.

No income tax is payable by an individual, if during the financial year 2004-05, his total income does not exceed Rs.1,00,000/- after extending the benefit of deduction under sections 80DD or 80U of the Income-tax Act.

(c): Such records are not maintained.

(d): Does not arise in view of (c) above. -