

**GOVERNMENT OF INDIA
FINANCE
LOK SABHA**

UNSTARRED QUESTION NO:2428
ANSWERED ON:23.08.2013
RECOVERY OF TAXES
Ram Shri Purnmasi;Singh Shri Sushil Kumar

Will the Minister of FINANCE be pleased to state:

(a) whether exemptions/concessions in income tax are extended to disabled persons and if so, the details thereof for the last three years; and

(b) if not, the reasons therefor and reaction of the Government thereto?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI J.D. SEELAM)

Part(a):(i) Deduction under section 80DD and 80U of the Income-tax Act, 1961 are available in respect of persons with disability.

(ii) Section 80DD provides a deduction of Rs. 50,000 to a resident individual or HUF in respect of expenditure incurred on medical treatment (including nursing), training and rehabilitation of a disabled dependant subject to conditions prescribed in the said section. In case the dependant is a person with severe disability, the deduction available is Rs. 1,00,000, w.e.f 1st April, 2010. Prior to this date, a deduction of Rs. 75,000 was available.

(iii) Section 80U provides a deduction of Rs. 50,000 for individuals with disability, subject to conditions prescribed in the said section. In case the person has severe disability, the deduction available is Rs. 1,00,000, w.e.f 1st April, 2010. Prior to this date, a deduction of Rs. 75,000 was available.

Part(b): Not applicable, in view of reply at (a) above.