

For availing Income Tax benefit for autistic dependents.

Two documents must :-

- 1] Certificate from authorised issuing authority. E,g, JJ Hospital, Nair Hospital etc.
- 2] Form 10-IA . Format available on IncomeTax India website . The same to be attested by above certificate issuing hospital.

Above two documents should help in getting IT benefit before filing returns i.e. employer will not deduct the applicable IT from salary.

Else while filing IT returns, the same can be included so as to get the refund for applicable amount.

Under AUTISM disability, one gets a deduction for Rs.50,000/- under 80DD without the need of providing any other supporting documents other than the two listed above one.

For deductions under severe cases of disability, a higher amount around one lakh is allowed, but it requires supporting from authorised neurosurgeons and bills for medicines recommended. Details of same available on the website.

www.incometaxindia.gov.in

<http://www.incometaxindia.gov.in/Rules/Income-Tax%20Rules/10312000000007835.htm>

<http://www.incometaxindia.gov.in/Forms/Income-Tax%20Rules/10312000000007833.pdf>

www.incometaxindia.gov.in

- 1] <http://www.incometaxindia.gov.in/Rules/Income-Tax%20Rules/10312000000007835.htm>

E.—Deductions to be made in computing total income

⁵⁹**[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.**

11A. (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)⁶⁰, 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^{60a} 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^{60a} 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.]

2] FORM No. 10-IA

<http://www.incometaxindia.gov.in/Forms/Income-Tax%20Rules/10312000000007833.pdf>

3] <http://search.incometaxindia.gov.in/pages/results.aspx?k=autism>

Amendment of section 80DD.

16. In section 80DD of the Income-tax Act, in the *Explanation*, with effect from the 1st day of April, 2005,—

- (a) in clause (c), after the figures "1995", occurring at the end, the words, brackets, letters and figures 'and includes "autism", "cerebral palsy" and "multiple disability" referred to in clauses (a), (c) and (h) 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 be inserted;
- (b) in clause (e), after the figures "1995", occurring at the end, the words, brackets, letters and figures 'or such other medical authority as may, by notification, be specified by the Central Government 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 be inserted;
- (c) in clause (f), after the figures "1995", occurring at the end, the words, brackets, letter and figures "or clause (j) 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 be inserted;

(d) for clause (g), the following clause shall be substituted, namely:—

‘(g) "person with severe disability" means—

- (i) a person with eighty per cent or more of one or more disabilities, as referred to in sub-section (4) of section 56 of the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 (1 of 1996); or
- (ii) a person with severe disability referred to in clause (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);’.

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4] Deduction under Autism-Disability:-

²⁷ [D.—Other deductions

²⁸ [Deduction in case of a person with disability.

80U.(1) 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:

Provided that where such individual is a person with severe disability, the provisions of this sub-section shall have effect as if for the words "fifty thousand rupees", the words "seventy-five thousand rupees" had been substituted.

(2) Every individual claiming a deduction under this section shall furnish a copy of the certificate issued by the medical authority in the form and manner, as may be prescribed ²⁹, along with the return of income under [section 139](#), in respect of the assessment year for which the deduction is claimed:

Provided that 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 assessment year relating to any previous year beginning after the expiry of the previous year during which the aforesaid certificate of disability had expired, unless a new certificate is obtained from the medical authority in the form and manner, as may be prescribed ²⁹, and a copy thereof is furnished along with the return of income under [section 139](#).

³⁰ [Explanation.—For the purposes of this section,—

- (a) "disability" shall have the meaning assigned to it in clause (i) of section 2 of the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 (1 of 1996) ³¹, and includes "autism", "cerebral palsy" and "multiple disabilities" referred to in clauses (a), (c) and (h) of section 2 ³² of the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999);
- (b) "medical authority" means the medical authority as referred to in clause (p) of section 2 of the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 (1 of 1996) ³³, or such other medical authority as may, by

notification, be specified by the Central Government 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) ³² ;

- (c) *"person with disability" means a person referred to in clause (t) of section 2 of the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 (1 of 1996) ³³, or clause (j) 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) ³²;*
- (d) *"person with severe disability" means—*
- (i) *a person with eighty per cent or more of one or more disabilities, as referred to in sub-section (4) of section 56 of the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 (1 of 1996) ³³; or*
 - (ii) *a person with severe disability referred to in clause (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) ³² .]]*

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