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R.M.M Law College, Saharsa  
Nareshji Anand  
L.L.B. Part III rd  
Paper - VIII th  
Taxation Laws

## Deduction in respect of permanent physical disability (including blindness) (Section 80U)

An computing the total income of an individual being a resident who, at the end of the previous year, is suffering from a permanent physical disability (including blindness) or is subject to mental retardation specified in the rules made in this behalf by the Board which is certified by a physician, a surgeon an oculist or a psychiatrist, as the case may be, working in a Government hospital and which has the effect of reducing considerably such individual's capacity for normal work or engaging in a gainful employment or occupation there shall be allowed a deduction of a sum of forty thousand rupees;

Provided that such individual produces the aforesaid certificate before the Assessing officer in respect of the first assessment year for which he claims deduction under this section;

(8)

Provided further that the requirement of producing the aforesaid certificate from a physician, a surgeon, an oculist or psychiatrist as the case may be, shall not apply in a government hospital shall not apply to an individual who has already produced a certificate before the Assessing Officer under the provision of this section as they stood immediately before the first day of April 1992.

Explanation: For the purposes of this section, the expression "government hospital" shall have the meaning assigned to it in the Explanation to section 80DD.

The following section 80U shall be substituted for the existing section 80U by the Finance Act 2003, w.e.f 1-4-2004

Deduction in case of a person with disability (Section 80U)

(1) In computing the total income of an individual being a resident, who at any time during the previous year, is certificated 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 subsection 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 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 and a copy thereof is furnished along with the return of income under section 139.

Explanation - For the purpose of this section (a) "disability" shall have the

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meaning assigned to it in clause (i) of section 2 of the Person with Disabilities Act 1995 and includes "autism", "cerebral palsy" and "multiple disabilities" referred to in clauses (a), (c) and (h) of section 2 of the National Trust for Welfare of Person with Autism Cerebral Palsy, Mental Retardation and Multiple Disabilities Act 1999.

(b) "medical authority" means the medical authority as referred to in clause (p) of section 2 of the Person with Disabilities Act 1995 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 (c), (d), (h) and (i) of section 2 of the National Trust for Welfare of Person with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act 1999.

(c) "person with disability" means a person referred to in clause (b) of section 2 of the Person with Disabilities Act 1995 or clause (i) of section 2 of the National Trust for Welfare of Person with Autism Cerebral Palsy, Mental Retardation and Multiple Disabilities Act 1999;

(d) "person with severe disability" means a person with eighty per cent or

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was of one or more disabilities as referred to in sub-section (4) of section 56 of the Persons with Disabilities Act 1995; or

(ii) a person with severe disability referred to in clause (a) of section 12 of the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act 1999.

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