

**PRESS INFORMATION BUREAU  
Government of India**

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**Claiming of medical expenditure for tax purposes made easy**

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**Asvina 22, 1937**

One of the pillars of the of the taxation proposals included in the Finance Minister's Budget Speech for 2015-16 was extension of benefits to the middle class. In this process, the Finance Minister announced extension of certain benefits in respect of medical treatment under section 80DDB. This section allows a deduction for expenditure incurred on treatment of specified ailments.

Taking the process forward, Central Board of Direct Taxes (CBDT) has issued a Notification vide S.O. No.2791 (E) on 12<sup>th</sup> October 2015 amending Rule 11DD. The amended Rule relaxes the condition of obtaining the certificate for claiming expenditure under section 80DDB in respect of specified ailments from a specialist working in a Government hospital. As per amended Rule 11DD, the prescription can be issued by any specialist mentioned in the amended Rule. Henceforth, it will not be mandatory to obtain a certificate from a specialist working in a Government hospital.

The Notification is available on the website of the Income Tax Department [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) .

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