

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes**

PRESS RELEASE

New Delhi, 14th October, 2015

Subject: Claiming of medical expenditure for tax purposes made easy.

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 has issued a Notification vide S.O. No.2791 (E) on 12th 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 .

**(Shefali Shah)
Pr. Commissioner of Income Tax (OSD)
Official Spokesperson, CBDT**