RULE 11A

[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.

(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), 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


(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. Old r. 11A omitted by Income-tax (Ninth Amendment) Rules, 1983, vide S.O. 825(E), dated 19-11-1983 (w.e.f. 1-4-1984). Before omission, the rule stood as under:

“11A. Limits for life insurance premiums in the case of authors, etc.—In the case of an individual being an author, playwright, artist, musician, actor or sportsman (including an athlete) the total...
amount which qualifies for the purposes of computing the deduction under sub-section (1) of section 80C shall not exceed—

(i) an amount equal to the aggregate of 40 per cent of the income from such profession included in his gross total income and of 30 per cent of the remaining part of the gross total income, or

(ii) a sum of Rs. 60,000

whichever is less.”.

110. Subs. by Income-tax (Eighteenth Amendment) Rules, 2005, vide Notification No. 177 of 2005/S.O. 896(E), dt. 29-6-2005 (w.e.f. 29-6-2005) for the following:

11A. Certificate to be obtained from the medical authority for the purposes of deduction under section 80DD and section 80U—(1) For the purposes of sub-section (4) of section 80DD and subsection (2) of section 80U, the assessee shall furnish along with the return of income, a copy of the certificate issued by the medical authority in the form prescribed vide Notification No. 16-18/97NI.1, dated 1st June, 2001 published in the Gazette of India, Part I, Section 1, dated the 13th June, 2001 and Notification No. 16-18/97-NI.1, dated 18th February, 2002 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).

(2) 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.

Earlier, this was subs. by Income-tax (Twentieth Amendment) Rules, 2003, vide Notification No. 225 of 2003, dt. 25-9-2003 (w.e.f. 1-4-2003) for the following:

**For the purposes of section 80DD,

(i) Permanent physical disability shall be regarded as a permanent physical disability if it falls in any one of the categories specified below, namely:

(a) permanent physical disability of more than 50 per cent in one limb; or

(b) permanent physical disability of more than 60 per cent in one or more limbs; or

(c) permanent deafness with hearing impairment of 71 decibels and above; or

(d) permanent and total loss of voice;

(ii) blindness shall be regarded as a permanent physical disability, if it is incurable and falls in any one of the categories specified below, namely:

Better eye Worse eye

(a) 6/60–4/60 or 3/60 to Nil
(b) 3/60 to 1/60 or F.C. at 1 foot to Nil Field of vision 100

(c) F.C. at 1 foot to Nil or F.C. at 1 foot to Nil or Field of vision 100 Field of vision 100

(d) total absence of sight total absence of sight;

(iii) mental retardation shall be regarded as a mental retardation if intelligence quotient is less than 50 on a test with a mean of 100 and a standard deviation of 15 such as the Wechsle scale."

*This was ins. by Income-tax (Third Amendment) Rules, 1992, vide Notification No. 8986/F. No. 142/24/90-TPL, dated 27-1-1992 (w.e.f. 1-4-1991). No heading to the rule has been given by the Board.