

Rule-11DD, Income-tax Rules

[Specified diseases and ailments for the purpose of deduction under section 80DDB. 11DD .

(1) For the purposes of section 80DDB, the following shall be the eligible diseases or ailments :

- (i) Neurological Diseases where the disability level has been certified to be of 40% and above,—
 - (a) Dementia ;
 - (b) Dystonia Musculorum Deformans ;
 - (c) Motor Neuron Disease ;
 - (d) Ataxia ;
 - (e) Chorea ;
 - (f) Hemiballismus ;
 - (g) Aphasia ;
 - (h) Parkinsons Disease ;
- (ii) Malignant Cancers ;
- (iii) Full Blown Acquired Immuno-Deficiency Syndrome (AIDS) ;
- (iv) Chronic Renal failure ;
- (v) Hematological disorders :
 - (i) Hemophilia ;
 - (ii) Thalassaemia.

(2) *The prescription in respect of the diseases or ailments specified in sub-rule (1) shall be issued by the following specialists:—*

- (a) *for diseases or ailments mentioned in clause (i) of sub-rule (1) – a Neurologist having a Doctorate of Medicine (D.M.) degree in Neurology or any equivalent degree, which is recognised by the Medical Council of India;*
- (b) *for diseases or ailments mentioned in clause (ii) of sub-rule (1) – an Oncologist having a Doctorate of Medicine (D.M.) degree in Oncology or any equivalent degree which is recognised by the Medical Council of India;*
- (c) *for diseases or ailments mentioned in clause (iii) of sub-rule (1) – any specialist having a post-graduate degree in General or Internal Medicine, or any equivalent degree which is recognised by the Medical Council of India;*
- (d) *for diseases or ailments mentioned in clause (iv) of sub-rule (1) – a Nephrologist having a Doctorate of Medicine (D.M.) degree in Nephrology or a Urologist having a Master of Chirurgiae (M.Ch.) degree in Urology or any equivalent degree, which is recognised by the Medical Council of India;*
- (e) *for diseases or ailments mentioned in clause (v) of sub-rule (1) – a specialist having a Doctorate of Medicine (D.M.) degree in Hematology or any equivalent degree, which is recognised by the Medical Council of India :*

Provided that where in respect of any diseases or ailments specified in sub-rule (1), the patient is receiving the treatment in a Government hospital, the prescription may be issued by any

specialist working full-time in that hospital and having a post-graduate degree in General or Internal Medicine or any equivalent degree, which is recognised by the Medical Council of India.]

(3) The prescription referred to in sub-rule (2) shall contain the name and age of the patient, name of the disease or ailment along with the name, address, registration number and the qualification of the specialist issuing the prescription:

Provided *that where the patient is receiving the treatment in a Government hospital, such prescription shall also contain the name and address of the Government hospital.]*