

[Deduction in respect of medical treatment, etc.]

80DDB. Where an assessee who is resident in India has, during the previous year, actually paid any amount for the medical treatment of such disease or ailment as may be specified in the rules made in this behalf by the Board—

- (a) for himself or a dependant, in case the assessee is an individual; or
- (b) for any member of a Hindu undivided family, in case the assessee is a Hindu undivided family,

the assessee shall be allowed a deduction of the amount actually paid or a sum of forty thousand rupees, whichever is less, in respect of that previous year in which such amount was actually paid :

¹**Provided** that no such deduction shall be allowed unless the assessee obtains the prescription for such medical treatment from a neurologist, an oncologist, a urologist, a haematologist, an immunologist or such other specialist, as may be prescribed:

Provided further that the deduction under this section shall be reduced by the amount received, if any, under an insurance from an insurer, or reimbursed by an employer, for the medical treatment of the person referred to in clause (a) or clause (b) :

Provided also that where the amount actually paid is in respect of the assessee or his dependant or any member of a Hindu undivided family of the assessee and who is a senior citizen, the provisions of this section shall have effect as if for the words “forty thousand rupees”, the words “sixty thousand rupees” had been substituted.

²**Provided also** that where the amount actually paid is in respect of the assessee or his dependant or any member of a Hindu undivided family of the assessee and who is a very senior citizen, the provisions of this section shall have effect as if for the words “forty thousand rupees”, the words “eighty thousand rupees” had been substituted

Explanation.—For the purposes of this section,—

- (i) “dependant” means—
 - (a) in the case of an individual, the spouse, children, parents, brothers and sisters of the individual or any of them,
 - (b) in the case of a Hindu undivided family, a member of the Hindu undivided family,

dependant wholly or mainly on such individual or Hindu undivided family for his support and maintenance;

- ³[(ii) “Government hospital” includes a departmental dispensary whether full-time or part-time established and run by a Department of the Government for the medical attendance and treatment of a class or classes of Government servants and members of their families, a hospital maintained by a local authority and any other hospital with which arrangements have been made by the Government for the treatment of Government servants;]

¹ Substituted with effect from April 1, 2016

² Inserted with effect from April 1, 2016

³ Omitted with effect from April 1, 2016

- (iii) “insurer” shall have the meaning assigned to it in clause (9) of section 2 of the Insurance Act, 1938 (4 of 1938);
- (iv) “senior citizen” means an individual resident in India who is of the age of [sixty years] or more at any time during the relevant previous year.]
- ⁴(v) “very senior citizen” means an individual resident in India who is of the age of eighty years or more at any time during the relevant previous year.’.

⁴ Inserted with effect from April 1, 2016