

FORM NO. 10-I

[See rule 11DD]

Certificate of prescribed authority for the purposes of section 80DDB

1. Name of the Patient
2. Address
3. Father's name
4. Name and address of the person on whom the patient is dependent and his relationship with the patient.
5. Name of the disease or ailment
(Please see rule 11DD)
6. For diseases or ailments mentioned in item (i) of clause (a) of sub-rule (1), whether the disability is 40% or more (Please specify the extent).
7. Name, address, registration number and qualification of the specialist issuing the certificate, along with the name and address of the Government hospital [see rule 11DD(2)]

Verification

This is to verify that I, Dr. _____ s/o (w/o)
Shri _____, in the case of the patient Shri/Smt./Ms. _____, after
considering the entire history of illness, careful examination and appropriate investigations, am of the
opinion that the patient is suffering from _____ disease/ailment during the
previous year ending on 31st March, _____
I also certify (only in case of neurological disease) that the extent of disability is more than 40%) (Strike
off, if not applicable).

I certify that the information furnished above is true to the best of my knowledge.

Date _____

Signature

Place _____

(Name and Address)

To be countersigned by the Head of the Government hospital, where the prescribed authority is a specialist with post-graduate degree in General or Internal Medicine.

Date _____

Signature

Place _____

(Name and Address)

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 certificate in respect of the diseases or ailments specified in sub-rule (1) shall be issued by the following specialists working in a Government hospital—

- (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 recognized 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 (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;
- (d) 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), no specialist has been specified or where the specialist specified is not posted in the Government hospital in which the patient is receiving the treatment, such certificate, with prior approval of the Head of that hospital, may be issued by any other specialist working full-time in that hospital and having a post-graduate degree in General or Internal Medicine, which is recognised by the Medical Council of India.

(3) The certificate from the prescribed authority to be furnished along with the return of income shall be in Form No. 10-I.]