

Section 80DDB

80DDB. **Deduction in respect of medical treatment, etc.**

Where an assessee who is resident in India has, during the previous year, actually incurred any expenditure 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 relative, 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 a sum of forty thousand rupees in respect of that previous year in which such expenditure was incurred:

Provided that no such deduction shall be allowed unless the assessee furnishes a certificate in such form and from such authority 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 for the medical treatment of the person referred to in clause (a) or clause (b):

Provided also that where the expenditure incurred is in respect of the assessee or his dependant relative 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.

Explanation.---For the purposes of this section,---

(i) "dependant" means a person who is not dependent for his support or maintenance on any person other than the assessee;

(ii) "insurer" shall have the meaning assigned to it in clause (9) of section 2 of the Insurance Act, 1938(4 of 1938);

(iii) "senior citizen" means an individual resident in India who is of the age of sixty-five years or more at any time during the relevant previous year.