

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 5th August, 2022

S.O. 3704(E).—In exercise of the powers conferred by clause (XII) of the first proviso of clause (x) of sub-section (2) of section 56 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby specifies the following conditions, namely:-

1. The individual shall keep a record of the following documents, namely:-
 - (i) the COVID-19 positive report of the individual or his family member, or medical report if clinically determined to be COVID-19 positive through investigations in a hospital or an in-patient facility by a treating physician for a person so admitted;
 - (ii) all necessary documents of medical diagnosis or treatment of the individual or family member due to COVID-19 or illness related to COVID-19 suffered within six months from the date of being determined as a COVID-19 positive;
2. Statement of any amount received for any expenditure actually incurred by an individual for his medical treatment or treatment of any member of his family, for any illness related to COVID-19 for the purposes of clause (XII) of the first proviso to clause (X) of sub-section (2) of section 56 of the Income-tax Act, 1961 shall be verified and furnished in Form No. 1.
3. The details of the amount received in any financial year shall be furnished in Form No. 1 to the Income Tax Department within nine months from the end of such financial year or 31.12.2022, whichever is later.

Form No. 1

S. No.		
1.	Name:	
2.	Address:	
3.	Permanent account number:	
4.	Details of diagnosis of being positive for COVID-19:	Dd/mm/yyyy
		S.No./ Id No. of the medical report/ test report
5.	Details of medical diagnosis or treatment of the individual or any member of his family for COVID-19 or illness related to COVID-19 suffered within six months from the date of being determined as COVID-19 positive:	Dd/mm/yyyy
		Sr. No./ Id. No. of the medical report
6.	Details of total expenditure incurred on the treatment of COVID-19 or illness related to COVID-19 of the individual or any member of his family:	(In Rs.)

7.	Total amount received from any person:	(In Rs)
8.	Name, address and PAN of the person from whom the amount has been received:	
9.	Previous year in which the amount has been received:	

Declaration

I, _____ (Name in full and in block letters) son/daughter/wife of _____ do hereby declare that:

To the best of my knowledge and belief whatever is stated in the above columns including the documents attached supporting the statement is correct and complete.

I further declare that during the previous year.....mm/dd/yyyy the total amount received by me is solely for the purpose of expenditure actually incurred by me for my medical treatment/ treatment of member of my family, for any illness related to COVID-19.

Place:

Date:

Yours faithfully,

Signature

Name

Designation

4. This notification shall be deemed to have come into force from the 1st day of April, 2020 and shall apply in relation to the assessment year 2020-2021 and subsequent assessment years.

[Notification No. 91/2022/F. No. 370142/31/2022-TPL (Part-2)]

UMME FARDINA ADIL, Under Secy., Tax Policy and Legislation Division

Note : It is certified that no person is being adversely affected by granting retrospective effect to this notification.