

44[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 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 (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.]