

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA
UNSTARRED QUESTION No. 1640**

**TO BE ANSWERED ON FRIDAY, THE 27TH JULY, 2018
5, SHRAVANA, 1940 (SAKA)**

TAX EXEMPTION

**1640. SHRI JUGAL KISHORE:
SHRIMATI RITI PATHAK:**

Will the Minister of **FINANCE** be pleased to state:

- (a) whether the Government is considering to provide tax relief/exemptions to the family members who are taking care of disabled persons;
- (b) if so, the details thereof, State/UTwise including Jammu and Kashmir and Madhya Pradesh; and
- (c) the details of the steps taken by the Government in this regard?

ANSWER

**MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI SHIV PRATAP SHUKLA)**

(a) to (c) No Madam. Currently, there is no proposal under consideration to provide any new tax relief/exemptions to the family members who are taking care of disabled persons.

However, the existing provisions of the Income tax Act, 1961 (the Act) provides for a deduction to a resident individual in respect of expenditure incurred on medical treatment (including nursing), training and rehabilitation of a disabled dependant. This deduction is also allowed in respect of any amount paid to Life Insurance Corporation or any other insurer in respect of a scheme for the maintenance of a disabled dependant. The deduction allowed under section 80DD of the Act is Rs. 75,000. However, the amount of deduction is Rs. 1,25,000 in case of disabled dependant with severe disability. The deduction under section 80 DD of the Act is available to all taxpayers resident in India including the taxpayers resident in the state of Jammu and Kashmir and Madhya Pradesh.
