

**GOVERNMENT OF INDIA
FINANCE
LOK SABHA**

UNSTARRED QUESTION NO:4488
ANSWERED ON:23.12.2005
IT RELAXATION FOR PATIENTS OF THALASSAEMIA
Ahir Shri Hansraj Gangaram

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government have given any relaxation in income tax for patients of Thalassaemia;
- (b) if so, the details thereof;
- (c) whether similar relaxation has been/is being extended to patients suffering from other kinds of diseases; and
- (d) if so, details thereof?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM)

(a) Yes Sir.

(b) Section 80DDB of the Income-tax Act, 1961 provides for a deduction from income up to Rs.40,000/- (Rs.60,000 in the case of senior citizens) to an individual or Hindu undivided family for the treatment of Thalassaemia.

(c) & (d) Yes Sir. The same benefit is also available for the treatment of the following other diseases

Dementia

Dystonia Musculorum Deformans

Ataxia

Chorea

Hemiballismus

Aphasia

Parkinsons Disease

Malignant cancers

Full Blown Acquired Immuno-Deficiency Syndrome (AIDS)

Chronic Renal failure

Hemophilia