Finance Act 1994

Section 10 - Amendment of Section 17

In section 17 of the Income-tax Act, in clause (2), in the proviso, for clause (ii), the following clause shall be substituted and shall be deemed to have been substituted, with effect from the 1st day of April, 1993, namely :-

"(ii) any sum paid by the employer in respect of any expenditure actually incurred by the employee on his medical treatment or treatment of any member of his family -

(a) in any hospital maintained by the Government or any local authority or any other hospital approved by the Government for the purposes of medical treatment of its employees;

(b) in respect of the prescribed diseases or ailments, in any hospital approved by the Chief Commissioner having regard to the prescribed guidelines :

Provided that, in a case falling in sub-clause (b), the employee shall attach with his return of income a certificate from the hospital specifying the disease or ailment for which medical treatment was required and the receipt for the amount paid to the hospital."
