

Finance (No. 2) Act, 2004

Section 16 - Amendment of Section 80dd

In section 80DD of the Income-tax Act, in the Explanation, with effect from the 1st day of April, 2005,--

(a) in clause (c), after the figures "1995", occurring at the end, the words, brackets, letters and figures 'and includes "autism", "cerebral palsy" and "multiple disability" referred to in clauses (a), (c) and (h) of section 2 of the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999(44 of 1999)' shall be inserted;

(b) in clause (e), after the figures "1995", occurring at the end, the words, brackets, letters and figures 'or such other medical authority as may, by notification, be specified by the Central Government for certifying "autism", "cerebral palsy", "multiple disabilities", "person with disability" and "severe disability" referred to in clauses (a), (c), (h), (j) and (o) of section 2 of the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999(44 of 1999)' shall be inserted;

(c) in clause (Rafter the figures "1995", occurring at the end the words, brackets, letter and figures "or clause (j)of section 2 of the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999(44 of 1999)" shall be inserted;

(d) for clause (g), the following clause shall be substituted, namely:--

'(g) "person with severe disability" means--

(i) a person with eighty per cent. or more of one or more disabilities, as referred to in sub-section (4) of section 56 of the Persons With Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995(1 of 1996); or

(ii) a person with severe disability referred to in clause (o) of section 2 of the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999(44 of 1999);'.
