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Finance (No. 2) Act, 1980

Section 9 - Amendment of Section 36

In section 36 of the Income-tax Act, in sub-section (1), after clause (ii), the following clause shall be inserted with effect from the 1st day of April, 1981, namely :-

'(iia) a sum equal to one an one-third times the amount of the expenditure incurred on payment of any salary to an employee who, as at the end of the previous year, -

(a) is totally blind, or

(b) is subject to or suffers from a permanent physical disability (other than blindness) which has the effect of reducing substantially his capacity to engage in a gainful employment or occupation :

Provided that the assessee produces before the Income-tax Officer, in respect of the first assessment year for which deduction is claimed in relation to each such employee under this clause, -

(i) in a case referred to in sub-clause (a), a certificate as to his total blindness from a registered medical practitioner being an oculist; and

(ii) in a case referred to in sub-clause (b), a certificate as to the permanent physical disability referred to in the said sub-clause from a registered medical practitioner :

Provided further that nothing contained in this clause shall apply in the case of an employee whose income in the previous year chargeable under the head "Salaries" exceeds twenty thousand rupees.

Explanation 1 : In this clause, "salary" includes the pay, allowances, bonus or commission payable monthly or otherwise.

Explanation 2 : For the removal of doubts, it is hereby declared that where a deduction under this clause is allowed for any assessment year in respect of any expenditure, deduction shall not be allowed in respect of such expenditure under any other provision of this Act for the same or any other assessment year;'.

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