MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 5th August, 2022

S.O. 3703(E).—In exercise of the powers conferred by sub-clause (c) of clause (ii) of the first proviso to clause (2) of section 17 of the Income-tax Act,1961 (43 of 1961),the Central Government hereby notifies the following conditions, namely:-

1. The employee shall submit the following documents to the employer, –

   (i) the COVID-19 positive report of the employee or family member, or medical report if clinically determined to be COVID-19 positive through investigations, in a hospital or an in-patient facility by a treating physician of a person so admitted;

   (ii) all necessary documents of medical diagnosis or treatment of the employee or his family member for COVID-19 or illness related to COVID-19 suffered within six months from the date of being determined as COVID-19 positive; and

   (iii) a certification in respect of all expenditure incurred on the treatment of COVID-19 or illness related to COVID-19 of the employee or of any member of his family.

2. This notification shall be deemed to have come into force from the 1st day of April, 2020 and shall apply in relation to the assessment year 2020-2021 and subsequent assessment years**.**

[Notification No. 90 /2022/F. No. 370142/31/2022-TPL (Part-2)]

UMME FARDINA ADIL, Under Secy., Tax Policy and Legislation Division

Note : It is certified that no person is being adversely affected by granting retrospective effect to this notification

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and Published by the Controller of Publications, Delhi-110054.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 5th August, 2022

S.O. 3704(E).—In exercise of the powers conferred by clause (XII) of the first proviso of clause (x) of sub-section (2) of section 56 of theIncome-tax Act,1961 (43 of 1961),the Central Government hereby specifies the following conditions, namely:-

1. The individual shall keep a record of the following documents, namely:-
   (i) the COVID-19 positive report of the individual or his family member, or medical report if clinically determined to be COVID-19 positive through investigations in a hospital or an in-patient facility by a treating physician for a person so admitted;
   (ii) all necessary documents of medical diagnosis or treatment of the individual or family member due to COVID-19 or illness related to COVID-19 suffered within six months from the date of being determined as a COVID-19 positive;
2. Statement of any amount received for any expenditure actually incurred by an individual for his medical treatment or treatment of any member of his family, for any illness related to COVID-19 for the purposes of clause (XII) of the first proviso to clause (X) of sub-section (2) of section 56 of the Income-tax Act, 1961 shall be verified and furnished in Form No. 1.
3. The details of the amount received in any financial year shall be furnished in Form No. 1 to the Income Tax Department within nine months from the end of such financial year or 31.12.2022, whichever is later.

Form No. 1

S. No.		
1.	Name:	
2.	Address:	
3.	Permanent account number:	
4.	Details of diagnosis of being positive for COVID-19:	Dd/mm/yyyy
		S.No./ Id No. of the medical report/ test report
5.	Details of medical diagnosis or treatment of the individual or any member of his family for COVID-19 or illness related to COVID-19 suffered within six months from the date of being determined as COVID-19 positive:	Dd/mm/yyyy
		Sr. No./ Id. No. of the medical report
6.	Details of total expenditure incurred on the treatment of COVID-19 or illness related to COVID-19 of the individual or any member of his family:	(In Rs.)

7.	Total amount received from any person:	(In Rs)
8.	Name, address and PAN of the person from whom the amount has been received:	
9.	Previous year in which the amount has been received:	

Declaration

I, _____ (Name in full and in block letters) son/daughter/wife of _____ do hereby declare that:

To the best of my knowledge and belief whatever is stated in the above columns including the documents attached supporting the statement is correct and complete.

I further declare that during the previous year……mm/dd/yyyy the total amount received by me is solely for the purpose of expenditure actually incurred by me for my medical treatment/ treatment of member of my family, for any illness related to COVID-19.

Place:

Date:

Yours faithfully,

Signature ……..……

Name……

Designation……

4. This notification shall be deemed to have come into force from the 1st day of April, 2020 and shall apply in relation to the assessment year 2020-2021 and subsequent assessment years**.**

[Notification No. 91/2022/F. No. 370142/31/2022-TPL (Part-2)]

UMME FARDINA ADIL, Under Secy., Tax Policy and Legislation Division

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MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 5th August, 2022

S.O. 3705(E).— In exercise of the powers conferred by clause (XIII) of the first proviso to clause (x) of sub-section (2) of section 56 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby specifies the following conditions, namely:-

1. (i) the death of the individual should be within six months from the date of testing positive or from the date of being clinically determined as a COVID-19 case, for which any sum of money has been received by the member of the family;

   (ii) the family member of the individual shall keep a record of the following documents, -

   (a) the COVID-19 positive report of the individual, or medical report if clinically determined to be COVID-19 positive through investigations in a hospital or an in-patient facility by a treating physician;
   (b) a medical report or death certificate issued by a medical practitioner or a Government civil registration office, in which it is stated that death of the person is related to corona virus disease (COVID-19).

2. Statement of any sum of money received by a member of the family of a deceased person from the employer of the deceased person or from any other person or persons, on account of death due to COVID-19 for the purposes of clause (XIII) of the first proviso to clause (x) of sub-section (2) of section 56 of the Income-tax Act, 1961 shall be verified and furnished in Form A.

3. The details of the amount received in any financial year shall be furnished in Form A to the Assessing Officer within nine months from the end of such financial year or 31.12.2022 whichever is later.

Form A:

S. No.		
1.	Name:	
2.	Address:	
3.	Permanent account number:	
4.	Relationship of the recipient with the deceased person:	
5.	Details of diagnosis of being positive for COVID-19	Dd/mm/yyyy; S.No./ Id No. of the medical report/ test report
6.	Details of death due to COVID-19 and a medical report or death certificate issued by a medical practitioner or a Government civil registration office, in which it is stated that death is related to corona virus disease (COVID-19):	Dd/mm/yyyy; S.No./ Id No. of the medical report
7.	Amount received- (a) from the employer of the deceased: (b) from other person or persons:	
8.	Name, address and PAN of the employer of the deceased:	
9.	Previous year in which the amount has been received:	
10.	Amount received from the employer:	(In Rs)
11.	Name, address and PAN of the other person/persons:	
12.	Previous year in which the amount has been received:	
13.	Amount received from other person/ persons:	(In Rs)
14.	Total amount received (11+13)	(In Rs)

Declaration

I, _____ (Name in full and in block letters) son/daughter/wife of _____ do hereby declare that:

To the best of my knowledge and belief whatever is stated in the above columns including the documents attached supporting the statement is correct and complete.

I further declare that during the previous year……mm/dd/yyyy the total amount received by me is solely on account of death of my family member due to COVID-19.

Place:

Date:

Yours faithfully,

Signature ……
Name……
Designation……

4. This notification shall be deemed to have come into force from the 1st day of April, 2020 and shall apply in relation to the assessment year 2020-2021 and subsequent assessment years**.**

[Notification No. 92/ 2022/ F. No. 370142/31/2022-TPL (Part-2)]

UMME FARDINA ADIL, Under Secy., Tax Policy and Legislation Division

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