

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II, SECTION 3,  
SUB-SECTION (ii)]

Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Direct Taxes)  
(Income-tax)

NOTIFICATION

New Delhi, the 12<sup>th</sup> October, 2015

S.O.2791(E). – In exercise of the powers conferred by section 295, read with section 80DDB of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (15<sup>th</sup> Amendment) Rules, 2015.  
(2) They shall come into force on the date of publication in the Official Gazette.
2. In the Income-tax Rules, 1962 (hereinafter referred to as the said rules), in rule 11DD, for sub-rules (2) and (3), the following sub-rules shall be substituted, namely:-

“(2) The prescription in respect of the diseases or ailments specified in sub-rule (1) shall be issued by the following specialists:-

(a) for diseases or ailments mentioned in clause (i) of sub-rule (1) - a Neurologist having a Doctorate of Medicine (D.M.) degree in Neurology or any equivalent degree, which is recognised by the Medical Council of India;

(b) for diseases or ailments mentioned in clause (ii) of sub-rule (1) - an Oncologist having a Doctorate of Medicine (D.M.) degree in Oncology or any equivalent degree which is recognised by the Medical Council of India;

(c) for diseases or ailments mentioned in clause (iii) of sub-rule (1) - any specialist having a post-graduate degree in General or Internal Medicine, or any equivalent degree which is recognised by the Medical Council of India;

(d) for diseases or ailments mentioned in clause (iv) of sub-rule (1) - a Nephrologist having a Doctorate of Medicine(D.M.) degree in Nephrology or a Urologist having a Master of Chirurgiae(M.Ch.) degree in Urology or any equivalent degree, which is recognised by the Medical Council of India;

(e) for diseases or ailments mentioned in clause (v) of sub-rule (1) – a specialist having a Doctorate of Medicine (D.M.) degree in Hematology or any equivalent degree, which is recognised by the Medical Council of India:

**Provided** that where in respect of any diseases or ailments specified in sub-rule (1), the patient is receiving the treatment in a Government hospital, the prescription may be issued by any specialist working full-time in that hospital and having a post-

graduate degree in General or Internal Medicine or any equivalent degree, which is recognised by the Medical Council of India.

(3) The prescription referred to in sub-rule(2) shall contain the name and age of the patient, name of the disease or ailment along with the name, address, registration number and the qualification of the specialist issuing the prescription:

Provided that where the patient is receiving the treatment in a Government hospital, such prescription shall also contain the name and address of the Government hospital.”

3. In the said rules, in Appendix-II, Form No. 10-I shall be omitted.

[Notification No.78 /2015/F. No.142/20/2015-TPL]

**(ArjuGarodia)**  
**Under Secretary (TPL)**

Note .—The principal rules were published in the Gazette of India vide notification number S.O. 969(E), dated the 26<sup>th</sup> March, 1962, and was last amended by vide notification number . S.O. 2663(E), dated the 29<sup>th</sup> October, 2015.