

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

CORRIGENDUM

New Delhi the 21st February, 2024

INCOME-TAX

G.S.R. 120(E).— In the notification of the Government of India, Ministry of Finance, Department of Revenue (Central Board of Direct Taxes), published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), *vide* number G.S.R. 83(E), dated 31st January, 2024:—

- (i) at page number 148, in item 1, for the bracket, figures and words “(1) These rules may be called the Income-tax (Amendment) Rules, 2024.”, the bracket, figures and words “(1) These rules may be called the Income-tax (Second Amendment) Rules, 2024.” shall be substituted;
- (ii) at page number 171, in Form ITR-2, in Schedule 80DD, a new column, “Amount (Rs.)” shall be inserted and accordingly, for the Schedule 80DD, the following schedule shall be substituted, namely: —

“Schedule 80DD	Details of deduction in respect of maintenance including medical treatment of a dependent who is a person with disability						
Nature of disability	Type of dependent	PAN of the dependent	Aadhaar of the dependent	Date of filing of Form 10IA	Ack. No. of Form 10IA filed	UDID Number (If available)	Amount (Rs.)
1. Dependent person with disability 2. Dependent person with severe disability	1. Spouse 2. Son 3. Daughter 4. Father 5. Mother 6. Brother 7. Sister 8. Member of the HUF (in case of HUF)”;						

- (iii) at page number 229, in Form ITR-3, in Schedule 80DD, a new column, “Amount (Rs.)” shall be inserted and accordingly, for the Schedule 80DD, the following schedule shall be substituted, namely: —

“Schedule 80DD	Details of deduction in respect of maintenance including medical treatment of a dependent who is a person with disability						
Nature of disability	Type of dependent	PAN of the dependent	Aadhaar of the dependent	Date of filing of Form 10IA	Ack. No. of Form 10IA filed	UDID Number (If available)	Amount (Rs.)
1. Dependent person with	1. Spouse 2. Son 3. Daughter						

disability 2. Dependent person with severe disability	4. Father 5. Mother 6. Brother 7. Sister 8. Member of the HUF (in case of HUF);						
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(iv) at page number 230, in Form ITR-3, in Schedule 80U, a new column, “Amount (Rs.)” shall be inserted and accordingly, for the Schedule 80U, the following schedule shall be substituted, namely:—

“Schedule 80U		Details of deduction in case of a person with disability		
Nature of disability	Date of filing of Form 10IA	Ack. No. of Form 10IA filed	UDID Number (If available)	Amount (Rs.)
1. Self with disability				
2. Self with severe disability”;				

(v) at page number 271, in Form ITR-5, in schedule CG, in row B, in sub-row (1), in item (d), for the figures, letters and symbols “54EC/54G/54GA”, the figures, letters and symbols “54D/54EC/54G/54GA” shall be substituted;

(vi) at page number 274, in Form ITR-5, in Schedule CG, in row B, in sub-row (10), in the table below item (a), in row (ii), for the figures, letters and symbols “54D/54G/54GA/54GB”, the figures, letters and symbols “54D/54G/54GA” shall be substituted.

[Notification No. 22/2024 F. No. 370142/47/2023-TPL]

PANKAJ JINDAL, Jt. Secy.