

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