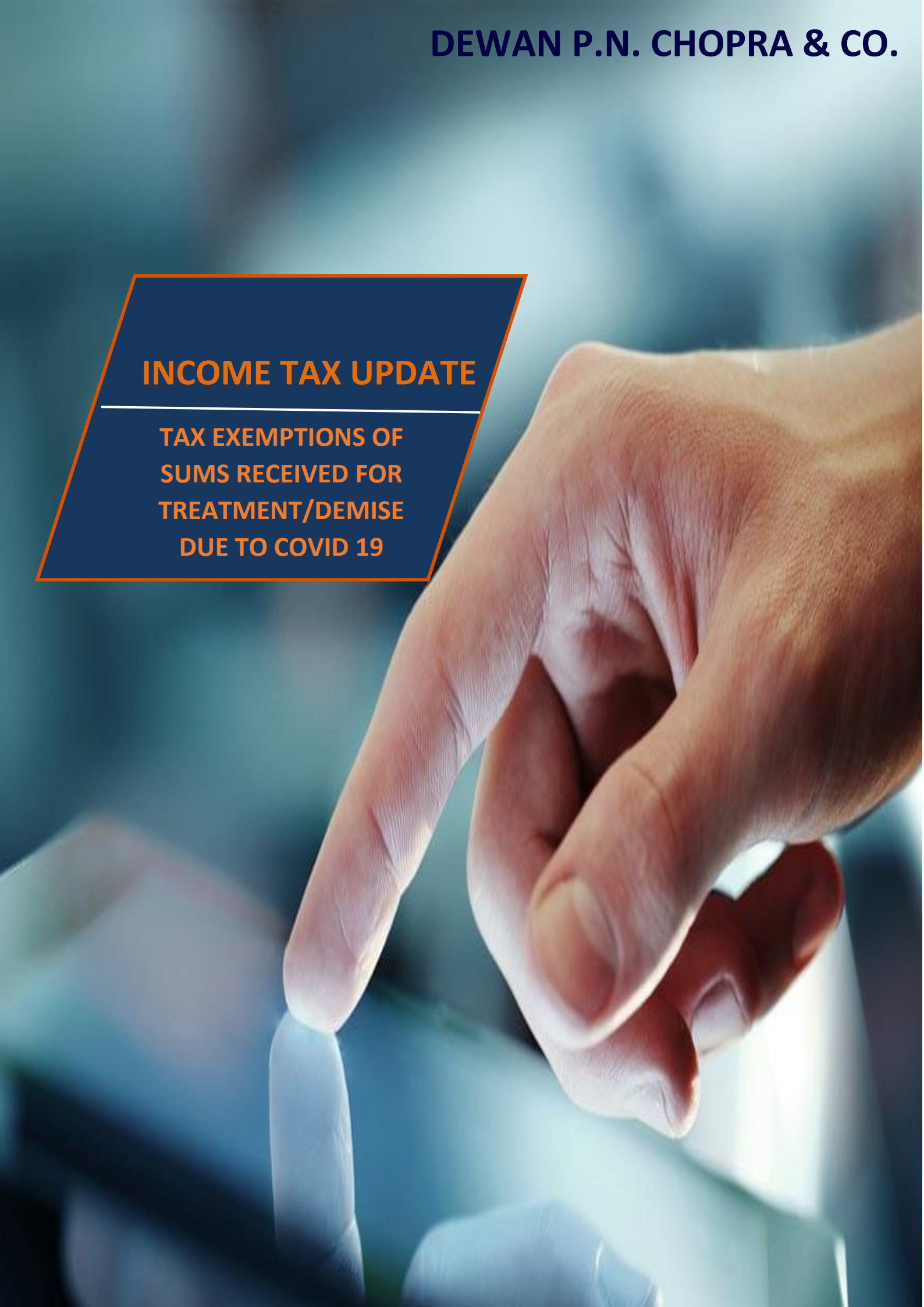


**INCOME TAX UPDATE**

**TAX EXEMPTIONS OF  
SUMS RECEIVED FOR  
TREATMENT/DEMISE  
DUE TO COVID 19**



**CG notifies conditions for tax exemption of sums received for COVID-19 treatment or on demise due to COVID-19 by issuing three notifications dated August 5, 2022**

**Notification No. 90/2022** - Notifies conditions under clause (ii)(c) to the first proviso to Section 17(2) to exempt any sum paid by an employer for any expenditure incurred by the employee on his or his family member's treatment. As per the conditions, the employee shall submit the following documents to the employer:

- 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;

- 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
- 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

**Notification No. 91/2022** - Notifies conditions under clause (XII) to the first proviso to Section 56(2)(x) for exempting an individual from taxability of money received for his or his family member's medical treatment under Section 56(2)(x) provided that:

- Such individual keeps record of the following documents:

- a. 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
  - b. 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
- Furnishes a Statement in Form No. 1 specified for this purpose with details of any amount received for any expenditure actually incurred by him for

his or his family member's medical treatment for any illness related to COVID-19 in any financial year

- Form No. 1 is required to be furnished within nine months from the end of financial year in which the amount is received or Dec 31, 2022, whichever is later.

**Notification No. 92/2022** - Notifies conditions under clause (XIII) to the first proviso to Section 56(2)(x) for exempting a family member of the deceased person from taxability under Section 56(2)(x) provided:

- 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

- The family member keeps 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 inpatient 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)
- Furnishes a Statement in Form A specified for this purpose with details of any amount received by family member from deceased person's employer

or any other person for death due to COVID-19 in any financial year, and

- Form A is furnished within nine months from the end of financial year in which the amount is received or Dec 31, 2022, whichever is later.

***\*The Notifications are deemed to be effective from April 1st, 2020 and accordingly will apply to AYs 2020-2021 and subsequent AYs.***

*For details, please refer Notification No. 90/2022, 91/2022 and 92/2022 dated August 5, 2022*

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***DISCLAIMER:-*** The summary information herein is based on Notifications No. 90/2022, 91/2022 and 92/2022 all dated August 5, 2022. While the information is believed to be accurate, we make no representations or warranties, express or implied, as to the accuracy or completeness of it. Readers should conduct and rely upon their own examination and analysis and are advised to seek their own professional advice. This note is not an offer, advice or solicitation. We accept no responsibility for any errors it may contain, whether caused by negligence or otherwise or for any loss, howsoever caused or sustained, by the person who relies upon it.