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