

**Specified diseases and ailments for the purpose of deduction under section 80DDB.**

**11DD.** (1) For the purposes of section 80DDB, the following shall be the eligible diseases or ailments :

(i) Neurological Diseases where the disability level has been certified to be of 40% and above,—

- (a) Dementia ;
- (b) Dystonia Musculorum Deformans ;
- (c) Motor Neuron Disease ;
- (d) Ataxia ;
- (e) Chorea ;
- (f) Hemiballismus ;
- (g) Aphasia ;
- (h) Parkinsons Disease ;

(ii) Malignant Cancers ;

(iii) Full Blown Acquired Immuno-Deficiency Syndrome (AIDS) ;

(iv) Chronic Renal failure ;

(v) Hematological disorders :

(i) Hemophilia ;

**(ii) Thalassaemia.**

(2) The certificate in respect of the diseases or ailments specified in sub-rule (1) shall be issued by the following specialists working in a Government hospital—

- (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;