

**OFFICE OF THE CHIEF COMMISSIONER OF "INCOME TAX,  
KOL-1, KOLKATA**

**PUBLIC RELATIONS WING, AAYAKAR BRA WAN**

**P-7, CHOWRINGHEE SQUARE, KOLKATA - 700 069**

Phone Fax- 2213-6026/6391/6477/6478, PBX: 2213-6371, Extn; 1518

No. ACIT/PRO/QR-III/2008-09/Kol/2

Dated : 17/04/2008

To  
The Commissioner (Disabilities),  
Government of West Bengal,  
45, Ganesh Chandra Avenue  
Kolkata-700013

Sir,

**Sub: Required Certificate for claiming deduction  
u/s 80DD and SOU- matter reg**

**Ref: Your memo no. 324/Com Dated 02.04.2008  
Kindly refer to the above.**

I am directed to inform you, when the person suffers from autism, cerebral pulsy or multiple disability, certificate to be given in Form No. 10-IA for claim of deduction u/s 80DD or 80U

If the person does not suffer from autism, cerebral pulsy or multiple disability, certificate to be given in the Form prescribed under Person with Disability (Equal Opportunities, Protection of Rights and Full Participation) Act, 1955.

The same has been mentioned at the last row of the table at page no. 106 of the Hand Book for tax payers, A.Y. 2008-09 published by this department. A standard form is available at page 275 of the Hand Book for tax payers, A.Y. 2008-09 published by this department.

Yours faithfully,

Sd/-

**(D. NASKAR)**

A.C.I.T., P.R.O., KOLKATA

For the Chief Commissioner of Income  
Tax, Kol-1, Kol