



केन्द्रीय विद्यालय संगठन (मु.)/
Kendriya Vidyalaya Sangathan (HQ)
18 संस्थागत क्षेत्र/18 Institutional Area,
शहीद जीत सिंह मार्ग/Shahed Jeet Singh Marg,
नई दिल्ली/110016 – New Delhi -110016
दूरभाष/Telephone No.: 011-26858570
Email- budget.section@kvs.gov.in

एफ.110239/51/2024/बजट/केवीएस(मु.) /29.

दिनांक:- 07.05.2026

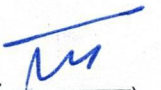
विषय: भारत सरकार द्वारा जारी कार्यालय ज्ञापन /Office memorandum issued by Govt. of India.

भारत सरकार, स्वास्थ्य एवं परिवार कल्याण मंत्रालय, एवं वित्त मंत्रालय द्वारा निम्नवर्णित कार्यालय ज्ञापन/आदेश/अधिसूचना, सूचना एवं आवश्यक कार्यवाही हेतु जारी किए जा रहे हैं।

1. भारत सरकार, स्वास्थ्य एवं परिवार कल्याण मंत्रालय, अधिसूचना संख्या S.11030/168/2025-EHS(8378444), dated 13-01-2026 – Clarification regarding OPD consultation fees as per the new CGHS rate list.
2. भारत सरकार, स्वास्थ्य एवं परिवार कल्याण मंत्रालय, अधिसूचना संख्या G.I., M.H & F.W.,(Dept. of Health & Family Welfare) O.M. F. No. Z-15025/26/2022/DIR/CGHS/DIR/CGHS, dated 20-02-2026 – Cancer treatment at Tata Memorial Centre (TMH), Mumbai (and ACTREC, Kharghar, Navi Mumbai) under CGHS- Revised procedure and continuation of validity.
3. भारत सरकार, स्वास्थ्य एवं परिवार कल्याण मंत्रालय, अधिसूचना संख्या CGHS/DDN/Emp/2025-26/217, dated 03-03-2026 – Fresh Empanelment of Smiling Ages Dental Clinic under CGHS, Dehradun.
4. भारत सरकार, स्वास्थ्य एवं परिवार कल्याण मंत्रालय, अधिसूचना संख्या CGHS/DDN/Emp/2025-26/251, dated 12-3-2026– Fresh Empanelment of Raahi Netradham under CGHS, Dehradun.
5. भारत सरकार, स्वास्थ्य एवं परिवार कल्याण मंत्रालय, अधिसूचना संख्या A.III/CGHS/C/Emp. Of Hospitals/2026/2758, dated 18-3-2026– Fresh Empanelment of Mehta Multispeciality Hospitals India Pvt. Ltd. under CGHS, Chennai.

6. भारत सरकार, स्वास्थ्य एवं परिवार कल्याण मंत्रालय, अधिसूचना संख्या F.No. 5-16/CGHS (HQ)/HEC/2024(Part I)/I/3850429/2026 (Comp. No. 8365027, dated 24-3-2026- CGHS rates applicable for treatment at Healthcare Organization-Clarification.

7. भारत सरकार, वित्त मंत्रालय, अधिसूचना संख्या F.No. 173/10/2026-ITA-I, dated 23-1-2026- Clarification regarding taxability of Leave Travel Concession(LTC), Medical Reimbursement Claims etc., claims u/s 115-BAC in the New Tax Regime.


(संजय कुमार)
उपायुक्त(वित्त)

वितरण :

1. उपायुक्त, के० वी० एस०, सभी क्षेत्रीय कार्यालय।
2. वित्त अधिकारी, के० वी० एस०, सभी क्षेत्रीय कार्यालय।
3. सभी अधिकारी / अनुभाग, के० वी० एस० (मु०) ।
4. प्राचार्य , के० वी० काठमांडू , मास्को एवं तेहरान ।
5. महासचिव , सभी मान्य संघ ।
6. निदेशक, जीट ग्वालियर , मुंबई , मैसूर , चंडीगढ़ एवं भुवनेश्वर।
7. सहायक आयुक्त,(आई.टी प्रकोष्ठ), के वी एस (मु०) को के वी एस (मु०) की वैबसाइट के शीर्ष "सूचना पट(Announcements)" के अंतर्गत अपलोड करने हेतु प्रेषित ।
8. आर टी आई, के वी एस (मु०)।
9. गार्ड फ़ाइल ।

फाइल क्रमांक S.11030/168/2025-EHS(8378444)

#दस्तावेज क्रमांक#

भारत सरकार

स्वास्थ्य एवं परिवार कल्याण मंत्रालय

(ईएचएस अनुभाग)

कर्तव्य भवन-1, नई दिल्ली

दिनांक #अनुमोदन तिथि#

कार्यालय ज्ञापन

विषय: नई सीजीएचएस दर सूची के अनुसार ओपीडी परामर्श शुल्क के संबंध में स्पष्टीकरण।

The undersigned is directed to refer to the subject cited above and to state that this Ministry has been receiving references seeking clarification on the applicability of OPD consultation charges of **Rs. 700/-** and **Rs. 350/-** under the revised CGHS rate list in various cases. The matter has been examined in consultation with the Directorate General of CGHS, and the following clarifications are issued:

- i. **OPD consultation charges @ Rs. 700/-** shall be admissible for consultations rendered by **Super Specialists (DM/MCh)** in all CGHS-empanelled hospitals. These rates shall be applicable only where the consultation is provided by a Super Specialist possessing a **recognized DM/MCh qualification** and offering consultation in the **concerned super-specialty discipline**.
- ii. It is further clarified that, in respect of **in-patient (IPD) cases**, a maximum of **two consultations per day per specialist** shall be admissible, as per CGHS norms.

2. यह सूचना और आगे की आवश्यक कार्रवाई के लिए है।

Digitally signed by

HEMLATA SINGH

Date: 13-01-2026

12:59:28

(हेमलता सिंह)

भारत सरकार की अवर सचिव

Tel No. 011-24013252

To

Central Public Works Department,
Shri Kamkhammang Paite, Under Secretary,
Nirman Bhawan, New Delhi.

(Ref. CPWD OM No. 17/1/2024-EC. IV(MC) dated 01.12.2025)

Copy to:

1. All Ministries/Departments, Government of India
2. Estt.I/ Estt.II/ Estt.III/ Estt.IV Sections, Ministry of Health & Family Welfare

F. No.: Z15025/26/2022/DIR/CGHS/DIR/CGHS/
Government of India
Ministry of Health & Family Welfare
Department of Health & Family Welfare

Kartavya Bhawan

New Delhi **Dated:** 20/02/2026

OFFICE MEMORANDUM

Subject: Cancer treatment at Tata Memorial Centre (TMH), Mumbai (and ACTREC, Kharghar, Navi Mumbai) under CGHS – revised procedure & continuation of validity – regarding.

Tata Memorial Centre (TMH), Mumbai is a premier institution for cancer treatment and many CGHS beneficiaries avail treatment facilities at the Centre. The matter has been reviewed and the procedures for availing treatment at TMH/ACTREC under CGHS have been updated in accordance with the prevailing instructions, including OM dated **28.06.2024** and in line with the revised SOP/MoU executed between CGHS and TMH/ACTREC.

2. Accordingly, in partial modification of OM dated **13.09.2022** on the subject, the procedure to be followed by CGHS beneficiaries for availing cancer treatment at TMH/ACTREC shall be as under:

i) **No referral / permission / endorsement shall be required** from CGHS Wellness Centre/CGHS Mumbai for consultation/investigation/treatment at TMH/ACTREC, including procedures not specifically listed, in terms of OM dated 28.06.2024

ii) CGHS beneficiaries shall carry valid CGHS card and any other identity document as required by TMH/ACTREC for identification and registration.

iii) Ward/category entitlement for inpatient treatment (General/Semi-private/Private, etc.) shall be as per CGHS entitlement. TMH/ACTREC shall extend services as per entitlement and the prevailing terms of the SOP/MoU.

iv) The CGHS beneficiaries and their eligible dependents **taking treatment** at TMH/ACTREC will be charged as per the rates in force (as amended from time to time) of TMH/ACTREC.

v) Memos relating to drugs will be given to the patient only as per policy of TMH/ACTREC.

vi) All the medicines prescribed by TMH/ACTREC doctors will be supplied to the patient by the Centre as per the procedure in force from time to time. In the event medicines are not available in the Centre's dispensary, patients will have the

option to procure from CGHS as per rules. In such circumstances, Medical Superintendent, TMH will certify that the medicine was not available in the Centre's dispensary and CGHS will provide the same to the patient.

vii) No priority / preferential treatment will be accorded unless clinically indicated.

viii) TMH/ACTREC shall provide treatment on **credit basis** to eligible categories as per the SOP/MoU. **Treatment modalities such as Bone Marrow Transplant facility, Proton Therapy and CAR-T Cell Therapy shall also be covered under credit facility** and bills for the same shall be settled as per the revised SOP/MoU terms.

viii) Credit facility shall be admissible **only as per CGHS ward/category entitlement. Credit facility will not be extended to pensioners and CGHS staff who opt for treatment in a higher category than the one he/she is entitled to.** In such cases, the beneficiary shall bear the additional expenditure/charges arising out of opting for a higher category, as per extant CGHS rules/terms of the SOP/MoU.

ix) Any consultation without the presence of the patient shall be charged by TMH/ACTREC at normal rates and no credit facility shall be provided.

x) Serving employees (other than those eligible under credit facility) shall make payment and claim reimbursement from the concerned Ministry/Department, as applicable, as per extant rules.

3. The validity of the Ministry's OM .F No Z15025/26/2022/DIR/CGHS/DIR/CGHS/ dated **13.09.2022** on the subject is hereby **extended** and shall remain in force **up to 22.04.2028 (April 2028)** being co-terminus with the validity of the existing SOP/MoU with Tata Memorial Centre (TMH), Mumbai / ACTREC, Kharghar, Navi Mumbai **or till further orders**, whichever is earlier.

Digitally signed by
Dr Satheesh Y H
Date: 20-02-2026
10:37:46

(Dr. Satheesh Y.H.)

Director, CGHS

To

1. All Ministries / Departments, Government of India
2. Director, CGHS, Nirman Bhawan, New Delhi
3. Estt.I/ Estt.II/ Estt.III/ Estt.IV Sections, Ministry of Health & Family Welfare
4. Admn.I / Admn.II Sections of Dte.GHS
5. Addl. Director, CGHS(HQ) / Addl.DDG(HQ)/Addl. Directors Directors of CGHS Cities
6. Rajya Sabha / Lok Sabha Secretariat
7. Registrar, Supreme Court of India / Punjab & Haryana High Court, Chandigarh
8. Under Secretary, U.P.S.C.
9. Under Secretary Finance Division

10. Deputy Secretary (Civil Service News), Department of Personnel & Training, 5th Floor Saradar Patel Bhawan, Sansad Marg, New Delhi
11. PPS to AS&MD, NRHM / AS (H) / DGHS
12. Secretary, Staff Side, 13-C, Ferozshah Road, New Delhi
13. Office of the Comptroller & Auditor General of India, 10- Bahadur Shah Zafar Marg, New Delhi
14. All Offices / Sections / Desks in the Ministry
15. UTI Infrastructure Technology And Services Limited, UTI-ITSL Tower, Plot No.3, Sector -11, CBD Belapur, Navi Mumbai-400614
16. Nodal Officer, MCTC, CGHS with a request to upload a copy of OM on CGHS Web-site
17. All Hospitals empanelled under CGHS through Addl. Director, CGHS of concerned city.
18. Office Order folder

Copy to: -

PPS to Secretary, HFW
PPS to AS&DG, CGHS, MoHFW
DS, EHS, MoHFW

Copy for information to
PPS to Hon'ble HFM
PPS to Hon'ble MOS



भारत सरकार

स्वास्थ्य एवं परिवार कल्याण मंत्रालय

अपर निदेशक, सी.जी.एच.एस., देहरादून कार्यालय

9-20 नवयुग एन्क्लेव, मिलन विहार, जी.एम.एस. रोड, देहरादून - 248001

Email: jd.dd@cghs.nic.in Ph: 0135-2521235



सत्यमेव जयते

फा. सं.: CGHS/DDN/Emp/2025-26/ 217

दिनांक / Date: 03.03.2026

OFFICE MEMORANDUM

Subject: Fresh Empanelment of Private Hospitals/ HCOs under CGHS Dehradun

In reference to the subject cited above and the notified applicable package rates vide Office Memorandum (OM) F.No.5-16/CGHS(HQ)/HEC/2024 (Part-I) dated 03.10.2025 the following HCO- has submitted duly signed Memorandum of Agreement (MoA) and Hospital Policy for CGHS beneficiaries along with the Performance Bank Guarantee to this office on 02.03.2026 hence the Exclusive Dental Clinic is empanelled under CGHS Dehradun w.e.f 03.03.2026 for a period of three years covering all CGHS approved, available facilities at CGHS notified rates.

S No	Name of the Hospital/HCO	Accreditation	Remarks
1	SMILING AGES DENTAL CLINIC 650, Indra Nagar Colony, Malik Chowk, Seemadwar Road, Dehradun- 248001 (UK) Mob: 9897342311, 7017479232 Email: smilingages@gmail.com	QCI (Date of Recommendation 02.12.2025)	Exclusive Dental Clinic

अश्वनी सेनियारे
डॉ. अश्वनी कुमार सेनियारे / Dr. Ashwani Kumar Seniaray
अपर निदेशक / Additional Director
सी.जी.एच.एस., देहरादून / CGHS Dehradun
03.03.26
अपर निदेशक, स्वास्थ्य योजना
केन्द्रीय सरकार
C.G.H.S. Dehradun

Copy to:

- 1) SMILING AGES DENTAL CLINIC - Indra nagar colony, Dehradun
- 2) Director CGHS, CGHS Bhawan, RK Puram, New Delhi
- 3) HEC CGHS Dehradun
- 4) CMO incharge - all CGHS wellness centres of Dehradun
- 5) MCTC for publishing on CGHS website



भारत सरकार

स्वास्थ्य एवं परिवार कल्याण मंत्रालय

अपर निदेशक, सी.जी.एच.एस., देहरादून कार्यालय

9-20 नवयुग एन्क्लेव, मिलन विहार, जी.एम.एस. रोड, देहरादून – 248001

Email: jd.dd@cghs.nic.in Ph: 0135-2521235



सत्यमेव जयते

फा. सं.: CGHS/DDN/Emp/2025-26/251

दिनांक / Date: 12.03.2026

OFFICE MEMORANDUM

Subject: Fresh Empanelment of Private Hospitals/ HCOs under CGHS Dehradun

In reference to the subject cited above and the notified applicable package rates vide Office Memorandum (OM) F.No.5-16/CGHS(HQ)/HEC/2024 (Part-I) dated 03.10.2025 the following HCO has submitted duly signed Memorandum of Agreement (MoA) and Hospital Policy for CGHS beneficiaries along with the Performance Bank Guarantee to this office on 12.03.2026 hence the Exclusive Eye Clinic is empanelled under CGHS Dehradun w.e.f 12.03.2026 for a period of three years covering all CGHS approved, available facilities at CGHS notified rates.

S No	Name of the Hospital/HCO	Accreditation	Remarks
1	RAAHI NETRADHAM (A unit of NANDADEVI HEALTHCARE LLP) 3rd floor, Kamla Business centre, Haridwar Road, Shastri Nagar, Near Rispana Pul, Dehradun- 248001 (UK) Mob: 7078018111, 7078082666 Email: raahinetratham@gmail.com	NABH (28.11.2024 TO 27.11.2027)	Exclusive Eye Clinic

अश्वनी सेनियारे

12.03.26

डॉ. अश्वनी कुमार सेनियारे / Dr. Ashwani Kumar Seniyare
अपर निदेशक / Additional Director
सी.जी.एच.एस., देहरादून / CGHS Dehradun
अपर निदेशक / Additional Director
के.स.स्वा.यो., देहरादून/CGHS, Dehradun
नवयुग एन्क्लेव, मिलन विहार/Navyug Enclave, Milan Vihar
जी एम एस रोड, देहरादून/GMS Road, Dehradun (UK)

Copy to:

- 1) RAAHI NETRADHAM – Shastri Nagar, Near Rispana Pul, Dehradun- 248001 (UK)
- 2) Director CGHS, CGHS Bhawan, RK Puram, New Delhi
- 3) HEC CGHS Dehradun
- 4) CMO incharge – all CGHS wellness centres of Dehradun
- 5) MCTC for publishing on CGHS website



GOVERNMENT OF INDIA
MINISTRY OF HEALTH AND FAMILY WELFARE
OFFICE OF THE ADDITIONAL DIRECTOR
CENTRAL GOVERNMENT HEALTH SCHEME
E-2-C, Rajaji Bhavan, Besant Nagar, Chennai – 600 090.
Ph. 044-23458400, E-MAIL : cghs-chennai@nic.in
Website: www.cghs.gov.in

No.A.III/CGHS/C/Emp. of Hospitals/2026/2758

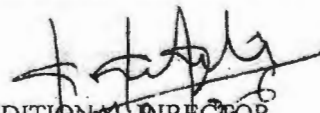
Dated : 18/3/2026

OFFICE MEMORANDUM

Sub.: Fresh Empanelment of Private Health Care Organizations (HCOs)
under CGHS Chennai Reg.

In pursuance of Ministry's O.M. F.No. 5-34/CGHS/HEC(HQ)/2025 dated 22/12/2025, Mehta Multispeciality Hospitals India Pvt. Ltd., Chennai is empanelled under CGHS Chennai with effect from 17/3/2026 for a period of three years as per the terms and conditions of empanelment laid down in the MOA.

Sl. No.	Name of the Health Care Organization	Contact Details	Empanelled for
1.	Mehta Multispeciality Hospitals India Pvt. Ltd., No. 2, McNichols Road, 3 rd Lane, Chetpet, Chennai – 600 031.	Tel. No. 044-42271001 e-mail: appointments@mehtahospital.com Contact Person : Mr. Ramar P Mob. 90030 44820 Mr. Praveen Kumar S Mob. 73050 81110	All the facilities available in the Hospital. <u>Accreditation.</u> NABH (Valid upto 15/3/2030) NABL (Valid upto 14/9/2029)


ADDITIONAL DIRECTOR
CGHS CHENNAI

To:

1. Mehta Multispeciality Hospitals India Pvt. Ltd., No. 2, McNichols Road, Chetpet, Chennai – 600 031.
2. The Director, CGHS, DGCGHS, MoHFW, New Delhi.
3. The Addl. Dy. Director General, CGHS (HQ), DGCGHS, MoHFW, New Delhi.
4. All CMO I/c's CGHS Wellness Centres / Polyclinics / CMS / MRC / B6 Unit / Notice Board.
5. M.C.T.C, New Delhi – 110 023.
6. Pay and Accounts Office, Ministry of Health and Family Welfare, Chennai.
7. National Health Authority.
8. Concerned Hospital Folder.
9. Dr. S.W. Sultana, Medical in-Charge, 2nd Floor, Air India Reservation Building, Safdarjung Airport, New Delhi – 110 003. / The UTI-ITSL.

F. No. 11/58/2017//MCTC/CGHS/EHS(3101233)/I/3849129/2026

Government of India
Ministry of Health & Family Welfare
(EHS Section)

Workhall No. 11076, 1st Floor, B-Wing
Kartavya Bhavan-1, New Delhi
दिनांक -20-03-2026

OFFICE MEMORANDUM**Subject: Enhancement of Permanent Advance (Imprest Money) in respect of CGHS Units/Wellness Centres and Offices of Additional Directors, CGHS**

The undersigned is directed to convey the approval of the competent authority for enhancement of Permanent Advance (Imprest Money) to meet the contingent expenditure (both recurring and non-recurring) in respect of CGHS Units/Wellness Centres/AYUSH Wellness Centres, Field Offices and Offices of Additional Directors, CGHS, to meet routine day-to-day contingent and emergent expenditure and to ensure smooth functioning of CGHS units.

2. Accordingly, the revised limits of Permanent Advance shall be as under:

Category	Existing	Revised
CGHS Unit/Polyclinic/Lab/ Wellness Centre (Allopathic and AYUSH) / Field Offices/Hospitals	₹10,000	₹25,000
Office of the Additional Director, CGHS	₹20,000	₹1,00,000

3. The Permanent Advance shall be sanctioned, operated and regulated in accordance with Rule 322 of the General Financial Rules (GFR), 2017, Para 10.12.2 of the Civil Accounts Manual, 2024, and extant instructions issued from time to time. There shall be no upper limit on the Imprest Money per annum. Indicative guidelines for imprest Money are annexed (Annexure 1)

4. This issues with the concurrence of the Integrated Finance Division (IFD) vide CD No. 2959 dated 12.01.2026.

5. All Additional Directors, CGHS, Officer-in-Charge of CGHS Wellness Centres, CGHS Units and Field units are requested to take necessary action accordingly.

(Hemlata Singh)
Under Secretary to the Government of India
Tel 011-24013252

To

1. Addl. Director, CGHS(HQ)/ Addl. DDG(CGHS)/ Addl. Directors, CGHS of Cities / Zone.
2. All CGHS Wellness Centres and units in CGHS through the concerned AD,

CGHS

3. MCTC, CGHS, with the request to upload the document on the CGHS Website (www.cghs.mohfw.gov.in).
4. All PAOs and DDOs in CGHS

Copy of Information to:

1. PPS to Secretary (H&FW), MoHFW
2. PPS to AS & DG CGHS
3. PPS to JS (MoHFW), CGHS
4. PPA to CCA MoHFW

Digitally signed by
HEMLATA SINGH
Date: 20-03-2026
10:27:55

(Hemlata Singh)
Under Secretary to the Government of India
Tel 011-23061778

Annexure I

Guidelines for Imprest Money/Permanent Advance for CGHS**Sanction and Purpose:**

Permanent Imprest is sanctioned to the Additional Director, Head of Field Unit, CMO In-charge of Wellness Centres for meeting day-to-day contingent expenses and unforeseen expenditures. The following guidelines must be adhered to for any expenditure from the Permanent Imprest:

1. Vigilance and Financial Prudence:

All concerned are expected to exercise the same level of vigilance and prudence regarding the expenditure of public funds as they would when spending their own money.

2. Scope and Applicability

This SOP shall apply to:

- CGHS Wellness Centres (Allopathic & AYUSH)
- CGHS Units and Field Offices
- Offices of Additional Directors, CGHS

The SOP shall be read as supplementary to the Office Memorandum on enhancement of Permanent Advance and shall not override statutory financial rules.

3. Definition

Permanent Advance / Imprest is a standing advance sanctioned to an officer to meet day-to-day contingent and emergent expenditure, where delay through normal procurement channels may adversely affect official functioning.

4. Sanction of Permanent Advance

4.1 Permanent Advance shall be sanctioned by the competent authority in accordance with Rule 322 of GFR, 2017 and Para 10.12 of the Civil Accounts Manual, 2024.

4.2 The standing ceiling of Permanent Advance has already been decided by the Directorate of CGHS and shall be as under:

- CGHS Units / Wellness Centres / Field Offices: ₹25,000/- (Rupees Twenty Five Thousand only)
- Office of the Additional Director, CGHS: ₹1,00,000/- (Rupees One Lakh only)

4.3 The above ceilings shall be treated as final and operative limits for CGHS and shall not require re-determination with reference to past contingent expenditure.

4.4 While operating the sanctioned advance, the imprest holder shall endeavour to ensure that:

- The amount outstanding at any point of time does not exceed the sanctioned ceiling; and
- Recoupment is effected regularly so that the imprest remains a revolving advance.

4. Accountability:

The Additional Director, In-charge of the Wellness Centre, Units, as the holder of the Permanent Imprest advance, are wholly accountable for ensuring that all funds are utilised strictly for bona fide government purposes and in compliance with rules and regulations.

5. Permissible and Non-Permissible Expenditures:

Expenditures must be limited to day-to-day petty contingent expenses of an emergent nature or urgent requirements essential for the normal functioning of the Additional Director's Office, Field Units and Wellness Centre. Few examples include:

- a. Repairs of appliances and equipment.
- b. Procurement of spares.
- c. Stationery required for unavoidable functional purposes.

Such items should ordinarily **only be procured when the requisite is not available in the office**, and the expenditure must be **justified with proper documentation** of the circumstances.

In cases involving replacement of electronic components (such as motherboard, RAM, hard disk, etc.), the replaced parts shall be retained by the office and processed in accordance with the prescribed procedures for e-waste condemnation and disposal.

Further, for any bill submitted towards repair or replacement of electronic components, a copy of the relevant entry from the Inventory Register maintained for condemnation (based on Form GFR-10; Copy of Form GFR 10 as Annexure B) shall be enclosed along with the bill as supporting documentation

Expenditures on items of capital nature (e.g., fan, printer, refrigerator, UPS, furniture, etc.), assets, limited-time assets, or payments such as allowances/honorariums are **not permissible** through Permanent Imprest. Other exclusions include

- d. Payment for AMC for Water purifier, AC, etc.
- e. Honorarium, allowances, or wages
- f. Advance of pay to Group 'A' or 'B' officers
- g. Splitting of expenditure to bypass limits

Any violation shall be treated as a financial irregularity.

In the event of an urgent and justified purchase of goods such as a router, modem, etc., prior intimation should be given to the concerned procurement section. After procurement, the item must be duly entered into the **Dead Stock Register, and the stock entry report should be attached along with the bill.**

All expenses should include proper justification and must not exceed the sanctioned Permanent Imprest limit of ₹1,00,000/- or ₹25,000/- as applicable.

The imprest holder may, at discretion, utilise the advance for any other bona fide Government expenditure, except those specifically prohibited under rules (Para 10.12.1(e) of Civil Accounts Manual (CAM) 2024).

9. Recoupment and Adjustment

9.1 Permanent Advance shall be **recouped regularly and at least twice a month**, as envisaged under Para 10.12.1(b) of CAM, so that the advance does not remain unadjusted.

9.2 Each recoupment claim shall be supported by:

- Original bills and vouchers
- Item-wise statement of expenditure
- Certification by the imprest holder

10. Registers and Records

10.1 Each office shall maintain:

- **Permanent Advance Register in Form CAM-61**
- Voucher-wise imprest expenditure register

10.2 Any increase or reduction in the amount of imprest during the year shall be recorded **in red ink** in the Register, as prescribed (Para 10.12.2, CAM).

10.3 The amount of the advance outstanding as on 31st of March each year should be entered in the money column for the subsequent year.

12. Scrutiny and Audit

12.1 Sanctions and operation of Permanent Advance shall be scrutinised to ensure:

- Sanctioning authority is competent
- Advance is sanctioned for subordinate offices, not personal use
- Compliance with Rule 322 of GFR, 2017

12.2 Imprest accounts are subject to **internal audit, PAO audit, and C&AG audit.**

13. Recoupment Procedure:

Requests for recoupment of the imprest amount should be submitted to the Additional Director, CGHS. A summary sheet detailing item-wise expenditures must accompany the request. This should be duly signed by the imprest holder and forwarded by the In-charge.

14. Compliance:

All concerned are requested to strictly adhere to these guidelines and maintain financial propriety to safeguard the organization's financial interests.

Procedure for Conveyance Hire Through Imprest Money for Field Units

This procedure outlines the steps for claiming reimbursement of conveyance expenses through imprest money at CGHS Wellness Centres, covering two categories: **Personal Conveyance** and **Freight Charges**.

Personal Conveyance (Bus/Taxi/Train Fare)

Eligibility:

- Applicable for official travel of employees.
- The total claim per month should not exceed **₹300/- per month.**

Workflow:

- 1. Fill Conveyance Form (Annexure A):**
 7. Enter the name and details of the employee.
 8. Mention the mode of transport (bus, taxi, or train). In case of railway pass, add pass number.
 9. Attach supporting tickets/receipts/railway pass for the journey.
- 2. Certification:**
 7. Ensure the form is **certified and verified** by the **In-charge** with their signature and seal.
- 3. Forwarding:**
 7. The **CMO In-charge** adds a **dispatch number** and forwards the form to the Administrative Division (AD) office.
- 4. Submission:**
 7. Update the details on the google spreadsheet.
 8. Submit the form at the **dispatch section** of the AD office for processing.

Freight Charges (For Bringing Stationery/Medicines)

Eligibility:

- Applicable for transporting official items like stationery, medicines, or equipment from Office/Store to Wellness Centre and vice versa.

Workflow:

- 1. Fill Conveyance Form(Annexure A):**
 7. No need to include a person's name.
 8. Clearly write and highlight "**Freight Charges**" at the top of the form.
 9. Fill up the details like Date, Place, From, To, Mode of journey, Distance & amount.
 10. Mention the items transported and the **accurate fare** incurred.
 11. Attach receipts or supporting documents, if available.
- 2. Certification:**
 7. Get the form **certified and verified** by the **In-charge** with their signature and seal.
- 3. Forwarding:**
 7. The **In-charge** forwards the form to the Administrative Division (AD) office.
- 4. Submission:**

7. Submit the form at the **dispatch section** of the AD office for processing.

Procedure for Office Expenses Through Imprest Money

Eligibility:

- Purchase of consumable or non-consumable items such as batteries or other necessary items required for the smooth functioning of the Wellness Centre.

Exclusions

- Expenses for capital goods (e.g., furniture, medical equipment, etc.).
- Purchases exceeding ₹25,000 per item.

Workflow:

1. **Bills in original**
 7. Attach receipts or supporting documents, if available.
2. **Certification:**
 7. Get the bill **certified and verified** by the **In-charge** with their signature and seal.
3. **Forwarding:**
 7. The **In-charge** the form to the Administrative Division (AD) office.
4. **Submission:**
 7. Submit the form at the **dispatch section** of the AD office for processing.

General Instructions

- Ensure all forms and receipts are complete and accurate to avoid delays in processing.
- Maintain a record of all submissions and dispatch numbers for tracking purposes.
- Claims may be submitted bimonthly.
- Any discrepancies in fare or supporting documentation may lead to rejection of the claim.

13. General Instructions

- Permanent Advance shall be utilised **only for official purposes**.
- Delay or misuse may attract recovery and disciplinary action.
- In case of doubt regarding admissibility, prior clarification shall be obtained from Accounts Section.

F. No. 5-16/CGHS(HQ)/HEC/2024(PartI)/I/3850429/2026
(Comp No. 8365027)

भारत सरकार
स्वास्थ्य एवं परिवार कल्याण मंत्रालय
केंद्रीय सरकार स्वास्थ्य योजना महानिदेशालय

कें. स. स्वा.यो. भवन, दिल्ली
दिनांक -24-03-2026

कार्यालय ज्ञापन/OFFICE MEMORANDUM

**Subject: CGHS rates applicable for treatment at healthcare organisation –
Clarification – Regarding.**

In reference to the Directorate's Office Memorandum of even number dated 03.10.2025 notifying the revised CGHS package rates, representations have been received towards:

- a. The description for Investigation Code RI134
 - b. Consultation charges(superspecialist) for OPD Code CN003
2. The matter has been examined, and the following clarification is provided *ab initio*:
- a. The RI134 shall read "MRI Dorsal/Dorso Lumbar Spine/Cervical/Cervico Dorsal Spine - Without Contrast"
 - b. The text of Column 2 of Section 7 of Annexure 2 shall be read as "OPD – Super Specialist (DM/MCh/DNB -SS) or equivalent*

*(Equivalent qualification as per norms of National Medical Commission)

3. The above clarification shall be deemed to be part of the Office Memorandum dated 03.10.2025.

This issues with the approval of the Competent Authority.

Digitally signed by
Dr Satheesh Y H
Date: 24-03-2026
17:25:00
(Dr. Satheesh Y. H.)

Director (CGHS)

Copy To:

1. All Ministries and Departments of the Government of India through the CGHS website
2. ADDG/ Addl. Director, CGHS(HQ)/ Addl. Directors, CGHS of Cities / Zone
3. MCTC, CGHS with the directions to upload the document on CGHS Website (www.cghs.mohfw.gov.in).
4. All HCOs empanelled under CGHS through CGHS website

(Dr. Satheesh Y. H.)
Director (CGHS)

F.No.173/10/2026-ITA-I
Government of India / भारत सरकार
Ministry of Finance / वित्त मंत्रालय
Department of Revenue / राजस्व विभाग
Central Board of Direct Taxes / केंद्रीय प्रत्यक्ष कर बोर्ड

हॉल संख्या 14049 एफ, ए विंग, कर्तव्य भवन - 1, नई दिल्ली
नई दिल्ली, दिनांक 23 जनवरी, 2026

कार्यालय ज्ञापन OFFICE MEMORANDUM

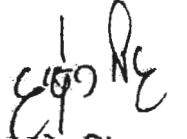
Sub: Clarification regarding taxability of Leave Travel Concession (LTC), Medical Reimbursement Claims etc. claims u/s 115BAC in the New Tax Regime - reg

Kindly refer to your OM No.G-26033/01/2026-Cash dated 12.01.2026 seeking clarification regarding Clarification regarding taxability of Leave Travel Concession (LTC), Medical Reimbursement Claims etc. claims u/s 115BAC in the New Tax Regime.

2. In the matter, the undersigned is directed to say that as per the provisions provided in Section 10(5) of the Act (exemption for leave travel concession), Section 80 DD (deductions in respect of maintenance including medical treatment of a dependent who is a person with disability), Section 80 DDB (deductions in respect of medical treatment) is not available under the New Tax Regime of Section 115BAC). Copies of Sections 10(5), 80 DD, 80 DDB and Section 115 BAC are enclosed for ready reference as per Annexure.

This issues with the approval of Member (IT), CBDT.

Encls: As above


(हरदेव सिंह)
अवर सचिव (आई टी ए)-1

To
The Under Secretary (Coordination),
Department of Revenue, M/o Finance,
Government of India.
New Delhi.

Copy for information to CIT (C&S), CBDT.

Section 10(5)

"(5) in the case of an individual, the value of any travel concession or assistance received by, or due to, him,—

(a) from his employer for himself and his family, in connection with his proceeding on leave to any place in India ;

(b) from his employer or former employer for himself and his family, in connection with his proceeding to any place in India after retirement from service or after the termination of his service,

subject to such conditions as may be prescribed (including conditions as to number of journeys and the amount which shall be exempt per head) having regard to the travel concession or assistance granted to the employees of the Central Government :

Provided that the amount exempt under this clause shall in no case exceed the amount of expenses actually incurred for the purpose of such travel:

Provided further that for the assessment year beginning on the 1st day of April, 2021, the value in lieu of any travel concession or assistance received by, or due to, such individual shall also be exempt under this clause subject to the fulfilment of such conditions (including the condition of incurring such amount of such expenditure within such period), as may be prescribed.

Explanation 1.—For the purposes of this clause, "family", in relation to an individual, means—

(i) the spouse and children of the individual ; and

(ii) the parents, brothers and sisters of the individual or any of them, wholly or mainly dependent on the individual.

Explanation 2.—For the removal of doubts, it is hereby clarified that where an individual claims exemption and the exemption is allowed under the second proviso in connection with the prescribed expenditure, no exemption shall be allowed under this clause in respect of such prescribed expenditure to any other individual."

3.1 The provisions of medical reimbursement claims are governed u/s 80DD and 80DDB of the Act which are as under :-

Section 80DD - Deduction in respect of maintenance including medical treatment of a dependant who is a person with disability.

"(1) Where an assessee, being an individual or a Hindu undivided family, who is a resident in India, has, during the previous year,—

(a) incurred any expenditure for the medical treatment (including nursing), training and rehabilitation of a dependant, being a person with disability; or

(b) paid or deposited any amount under a scheme framed in this behalf by the Life Insurance Corporation or any other insurer or the Administrator or the specified company subject to the conditions specified in sub-section (2) and approved by the Board in this behalf for the maintenance of a dependant, being a person with disability, the assessee shall, in accordance with and subject to the provisions of this section, be allowed a deduction of a sum of seventy-five thousand rupees from his gross total income in respect of the previous year:

Provided that where such dependant is a person with severe disability, the provisions of this sub-section shall have effect as if for the words "seventy-five thousand rupees", the words "one hundred and twenty-five thousand rupees" had been substituted.

(2) The deduction under clause (b) of sub-section (1) shall be allowed only if the following conditions are fulfilled, namely:—

(a) the scheme referred to in clause (b) of sub-section (1) provides for payment of annuity or lump sum amount for the benefit of a dependant, being a person with disability,—

(i) in the event of the death of the individual or the member of the Hindu undivided family in whose name subscription to the scheme has been made; or

(ii) on attaining the age of sixty years or more by such individual or the member of the Hindu undivided family, and the payment or deposit to such scheme has been discontinued;

(b) the assessee nominates either the dependant, being a person with disability, or any other person or a trust to receive the payment on his behalf, for the benefit of the dependant, being a person with disability.

(3) If the dependant, being a person with disability, predeceases the individual or the member of the Hindu undivided family referred to in sub-section (2), an amount equal to the amount paid or deposited under clause (b) of sub-section(1) shall be deemed to be the income of the assessee of the previous year in which such amount is received by the assessee and shall accordingly be chargeable to tax as the income of that previous year.

(3A) The provisions of sub-section (3) shall not apply to the amount received by the dependant, being a person with disability, before his death, by way of annuity or lump sum by application of the condition referred to in sub-clause(ii) of clause (a) of sub-section (2).

(4) The assessee, claiming a deduction under this section, shall furnish a copy of the certificate issued by the medical authority in the prescribed form and manner, along with the return of income under section 139, in respect of the assessment year for which the deduction is claimed:

Provided that where the condition of disability requires reassessment of its extent after a period stipulated in the aforesaid certificate, no deduction under this section shall be allowed for any

assessment year relating to any previous year beginning after the expiry of the previous year during which the aforesaid certificate of disability had expired, unless a new certificate is obtained from the medical authority in the form and manner, as may be prescribed, and a copy thereof is furnished along with the return of income.

Explanation.—For the purposes of this section,—

- (a) "Administrator" means the Administrator as referred to in clause (a) of section 2 of the Unit Trust of India(Transfer of Undertaking and Repeal) Act, 2002 (58 of 2002);
- (b) "dependant" means—
 - (i) in the case of an individual, the spouse, children, parents, brothers and sisters of the individual or any of them;
 - (ii) in the case of a Hindu undivided family, a member of the Hindu undivided family, dependent wholly or mainly on such individual or Hindu undivided family for his support and maintenance, and who has not claimed any deduction under section 80U in computing his total income for the assessment year relating to the previous year;
- (c) "disability" shall have the meaning assigned to it in clause (i) of section 2 of the Persons with Disabilities(Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 (1 of 1996) and includes "autism", "cerebral palsy" and "multiple disability" referred to in clauses (a), (c) and (h) of section 2 of the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999);
- (d) "Life Insurance Corporation" shall have the same meaning as in clause (iii) of sub-section (8) of section 88;
- (e) "medical authority" means the medical authority as referred to in clause (p) of section 2 of the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 (1 of 1996) or such other medical authority as may, by notification, be specified by the Central Government for certifying "autism", "cerebral palsy", "multiple disabilities", "person with disability" and "severe disability" referred to in clauses (a), (c), (h), (j) and (o) of section 2 of the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999);
- (f) "person with disability" means a person as referred to in clause (t) of section 2 of the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 (1 of 1996) or clause (j) of section 2 of the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999);
- (g) "person with severe disability" means—
 - (i) a person with eighty per cent or more of one or more disabilities, as referred to in sub-section (4) of section 56 of the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 (1 of 1996); or
 - (ii) a person with severe disability referred to in clause (o) of section 2 of the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999);
- (h) "specified company" means a company as referred to in clause (h) of section 2 of the Unit Trust of India(Transfer of Undertaking and Repeal) Act, 2002 (58 of 2002)."

(ii) for any previous year relevant to the assessment year beginning on 37[or after] the 1st day of April, 2025, shall be computed at the rate of tax given in the following Table, namely:—

TABLE

Sl. No.	Total income	Rate of tax
(1)	(2)	(3)
1.	Upto Rs. 3,00,000	Nil
2.	From Rs. 3,00,001 to Rs. 7,00,000	5 per cent;
3.	From Rs. 7,00,001 to Rs. 10,00,000	10 per cent;
4.	From Rs. 10,00,001 to Rs. 12,00,000	15 per cent;
5.	From Rs. 12,00,001 to Rs. 15,00,000	20 per cent;
6.	Above Rs. 15,00,000	30 per cent;

Following clause (iii) shall be inserted after clause (ii) of sub-section (1A) of section 115BAC by the Finance Act, 2025, w.e.f. 1-4-2026:

(iii) for any previous year relevant to the assessment year beginning on or after the 1st April, 2026, shall be computed at the rate of tax given in the following Table, namely:—

TABLE

Sl. No.	Total income	Rate of tax
(1)	(2)	(3)
1.	Upto Rs. 4,00,000	Nil
2.	From Rs. 4,00,001 to Rs. 8,00,000	5 per cent
3.	From Rs. 8,00,001 to Rs. 12,00,000	10 per cent
4.	From Rs. 12,00,001 to Rs. 16,00,000	15 per cent
5.	From Rs. 16,00,001 to Rs. 20,00,000	20 per cent
5.	From Rs. 20,00,001 to Rs. 24,00,000	25 per cent
6.	Above Rs. 24,00,000	30 per cent.

38(2) For the purposes of sub-section (1A), the total income of the person referred to therein, shall be computed—

(i) without any exemption or deduction under the provisions of clause (5) or clause (13A) or prescribed under clause (14) (other than those as may be prescribed for this purpose) or clause (17) or clause (32), of section 10 or section 10AA or clause (ii) or clause (iii) of section 16 or clause (b) of section 24 [in respect of the property referred to in sub-section (2) of section 23] or clause (iia) of sub-section (1) of section 32 or section 32AD or section 33AB or section 33ABA or sub-clause (ii) or sub-clause (iia) or sub-clause (iii) of sub-section (1) or sub-section (2AA) of section 35 or section 35AD or section 35CCC or under any of the provisions of Chapter VI-A other than the provisions of sub-section (2) of section 80CCD or sub-section(2) of section 80CCH or section 80JJAA;]

(ii) without set off of any loss,—(a) carried forward or depreciation from any earlier assessment year, if such loss or depreciation is attributable to any of the deductions referred to in clause (i); (b) under the head "Income from house property" with any other head of income;

(iii) by claiming the depreciation, if any, under any provision of section 32, except clause (iii) of sub-section (1) of the said section, determined in such manner as may be prescribed; and
(iv) without any exemption or deduction for allowances or perquisite, by whatever name called, provided under any other law for the time being in force.

(3) The loss and depreciation referred to in clause (ii) of sub-section (2) shall be deemed to have been given full effect to and no further deduction for such loss or depreciation shall be allowed for any subsequent year.

Provided that where there is a depreciation allowance in respect of a block of assets which has not been given full effect to prior to the assessment year beginning on the 1st day of April, 2021, corresponding adjustment shall be made to the written down value of such block of assets as on the 1st day of April, 2020 in the prescribed manner, if the option under sub-section (5) is exercised for a previous year relevant to the assessment year beginning on the 1st day of April, 2021:

39[*Provided further that in a case where,—*

i) the assessee has not exercised the option under sub-section (5) for any previous year relevant to the assessment year beginning on or before the 1st day of April, 2023;

ii) the income-tax on the total income of the assessee is computed under sub-section (1A); and
iii) there is a depreciation allowance in respect of a block of assets which has not been given full effect prior to the assessment year beginning on the 1st day of April, 2024, corresponding adjustment shall be made to the written down value of such block of assets as on the 1st day of April, 2023 in the manner as may be prescribed.]

40[(4) In case of a person, having a Unit in the International Financial Services Centre, as referred to in sub-section (1A) of section 80LA,—

(i) who has exercised option under sub-section (5) for any previous year relevant to the assessment year beginning on or after the 1st day of April, 2021 but before the 1st day of April, 2024;

(ii) whose total income is computed under sub-section (1A), the conditions contained in sub-section (2) shall be modified to the extent that the deduction under section 80LA shall be available to such Unit subject to fulfilment of the conditions contained in the said section.

Explanation.—For the purposes of this sub-section, the term "Unit" shall have the meaning assigned to it in clause (zc) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005).]

(5) Nothing contained in this section shall apply unless option is exercised in the prescribed manner by the person,—

(i) having income from business or profession, on or before the due date specified under sub-section (1) of section 139 for furnishing the returns of income for any previous year relevant to the assessment year commencing on or after the 1st day of April, 2021, and such option once exercised shall apply to subsequent assessment years;

(ii) having income other than the income referred to in clause (i), along with the return of income to be furnished under sub-section (1) of section 139 for a previous year relevant to the assessment year.

Provided that the option under clause (i), once exercised for any previous year can be withdrawn only once for a previous year other than the year in which it was exercised and thereafter, the person shall never be eligible to exercise option under this section, except where such person ceases to have any income from business or profession in which case, option under clause (ii) shall be available.

41-42[**Provided further** that the provisions of this sub-section shall not apply for any previous year relevant to the assessment year beginning on or after the 1st day of April, 2024.]

s41-42[(6) Nothing contained in sub-section (1A) shall apply to a person where an option is exercised by such person, in the manner as may be prescribed, for any assessment year, and such option is exercised,—

- (i) on or before the due date specified under sub-section (1) of section 139 for furnishing the return of income for such assessment year, in case of a person having income from business or profession, and such option once exercised shall apply to subsequent assessment years; or
- (ii) along with the return of income to be furnished under sub-section (1) of section 139 for such assessment year, in case of a person not having income referred to in clause (i).

Provided that the option under clause (i), once exercised for any previous year can be withdrawn only once for a previous year other than the year in which it was exercised and thereafter, the person shall never be eligible to exercise the option under this sub-section, except where such person ceases to have any income from business or profession in which case, option under clause (ii) shall be available.]”

Section 11BAC:-

(1) Notwithstanding anything contained in this Act but subject to the provisions of this Chapter, the income-tax payable in respect of the total income of a person, being an individual or a Hindu undivided family, for any previous year relevant to the assessment year beginning on or after the 1st day of April, 2021³⁵ [but before the 1st day of April, 2024], shall, at the option of such person, be computed at the rate of tax given in the following Table, if the conditions contained in sub-section (2) are satisfied, namely:—

TABLE

Sl. No.	Total income	Rate of tax
(1)	(2)	(3)
1.	Upto Rs. 2,50,000	Nil
2.	From Rs. 2,50,001 to Rs. 5,00,000	5 per cent
3.	From Rs. 5,00,001 to Rs. 7,50,000	10 per cent
4.	From Rs. 7,50,001 to Rs. 10,00,000	15 per cent
5.	From Rs. 10,00,001 to Rs. 12,50,000	20 per cent
6.	From Rs. 12,50,001 to Rs. 15,00,000	25 per cent
7.	Above Rs. 15,00,000	30 per cent.

Provided that where the person fails to satisfy the conditions contained in sub-section (2) in any previous year, the option shall become invalid in respect of the assessment year relevant to that previous year and other provisions of this Act shall apply, as if the option had not been exercised for the assessment year relevant to that previous year:

Provided further that where the option is exercised under clause (i) of sub-section (5), in the event of failure to satisfy the conditions contained in sub-section (2), it shall become invalid for subsequent assessment years also and other provisions of this Act shall apply for those years accordingly. 36[(1A) Notwithstanding anything contained in this Act but subject to the provisions of this Chapter, the income-tax payable in respect of the total income of a person, being an individual or Hindu undivided family or association of persons (other than a co-operative society), or body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2, other than a person who has exercised an option under sub-section (6),—(i) for any previous year relevant to the assessment year beginning on the 1st day of April, 2024, shall be computed at the rate of tax given in the following Table, namely:—

TABLE

Sl. No.	Total income	Rate of tax
(1)	(2)	(3)
1.	Upto Rs. 3,00,000	Nil
2.	From Rs. 3,00,001 to Rs. 6,00,000	5 per cent;
3.	From Rs. 6,00,001 to Rs. 9,00,000	10 per cent;
4.	From Rs. 9,00,001 to Rs. 12,00,000	15 per cent;
5.	From Rs. 12,00,001 to Rs. 15,00,000	20 per cent;
6.	Above Rs. 15,00,000	30 per cent;

Section - 80DDB - Deduction in respect of medical treatment, etc.

"Where an assessee who is resident in India has, during the previous year, actually paid any amount for the medical treatment of such disease or ailment as may be specified in the rules made in this behalf by the Board—

- (a) for himself or a dependant, in case the assessee is an individual; or*
- (b) for any member of a Hindu undivided family, in case the assessee is a Hindu undivided family, the assessee shall be allowed a deduction of the amount actually paid or a sum of forty thousand rupees, whichever is less, in respect of that previous year in which such amount was actually paid :*

Provided that no such deduction shall be allowed unless the assessee obtains the prescription for such medical treatment from a neurologist, an oncologist, a urologist, a haematologist, an immunologist or such other specialist, as may be prescribed :

Provided further that the deduction under this section shall be reduced by the amount received, if any, under an insurance from an insurer, or reimbursed by an employer, for the medical treatment of the person referred to in clause (a) or clause (b) :

Provided also that where the amount actually paid is in respect of the assessee or his dependant or any member of a Hindu undivided family of the assessee and who is a senior citizen, the provisions of this section shall have effect as if for the words "forty thousand rupees", the words "one hundred thousand rupees" had been substituted :

Explanation.—For the purposes of this section,—

(i) "dependant" means—

- (a) in the case of an individual, the spouse, children, parents, brothers and sisters of the individual or any of them,*
- (b) in the case of a Hindu undivided family, a member of the Hindu undivided family, dependant wholly or mainly on such individual or Hindu undivided family for his support and maintenance;*

*(ii) [***]*

(iii) "insurer" shall have the meaning assigned to it in clause (9) of section 2 of the Insurance Act, 1938 (4 of 1938);

(iv) "senior citizen" means an individual resident in India who is of the age of sixty years or more at any time during the relevant previous year;

*(v) [***]"*