

DELHI DEVELOPMENT AUTHORITY
OFFICE OF ACCOUNTS OFFICER (MEDICAL)-I
C-2/102-A, 1st Floor, C-Block, VIKAS SADAN
I.N.A., NEW DELHI - 110023

Finance & Expenditure Circular No. 07 / 2019

Sub: Clarifications regarding Taxability of Medical Reimbursement.

A. Earlier circular (Ref: vide no. F1(1)2018-19/Med./OPD/06, dt. 08.01.2019) reads as follows:-

"In light of amendments vide Finance Act 2018, the medical reimbursement has become taxable, however, exemption is continued for (i) Treatment in Hospital maintained by employer, (ii) Treatment in hospital maintained by government, local authority or in Hospital approved by Government, (iii) Treatment in respect of prescribed diseases will continue to be allowed as it is."

By virtue of this amendment the medical reimbursement taken in Non-Panel hospital i.e. treatment in hospitals which are not in the exempted category are now fully taxable."

B. Above orders have been further reviewed in consultation with Tax Consultant. Copies of detailed review notes of Medical Cell/approved by Dy.CAO(Medical) dt. 07.02.2019 & review notes dt. 06.03.2019 by Advisor(Medical) are enclosed.

C. Relevant extract/further clarification on the subject are as under:-

"Apart from above, this office submits that following category of Hospitals (even if these are not DDA Panel) will qualify for exemption as approved Hospital subject to following:-

- (i) Hospital is NABH Hospital.*
- (ii) Even if it is Non NABH Hospital but it is on list of CGHS (but not on DDA Panel).*
- (iii) Rajiv Gandhi Cancer Institute & Research Centre, Rohini, Delhi. This Hospital has been approved by VC, DDA (copy of F&E circular No. 22/2018 dt. 03.12.2018 placed on correspondence side)."*


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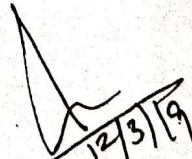
P.T.O.

5/c

No.: F1(1)2018-19/Med/OPD/417

Date: 12.3.2019

01. OSD to VC.
02. OSD to FM.
03. PS to EM.
04. PS to PC(LD/LM).
05. PS to CLA.
06. PS to Commr.-cum-Secy.
07. PS to Commr.(P).
08. PS to Commr.(Plg.).
09. PS to Chief Architect.
10. CE(HQ).
11. All Zonal Chief Engineers.
12. Director (LC/FA(H)).
13. Dir.(Finance)/Dir/(IA).
14. Director(P)-I & II.
15. Dir.(H)-I & II.
16. Dir.(Lands).
17. Dir.(Trg.).
18. Dir.(Systems).
19. Dir.(Hort.).
20. Dir.(Nazarat).
21. Dir.(Audit).
22. All Zonal Dy.CAOs.
23. Advisor(Medical).
24. Advisor(Project).
25. PAO (Engg./PE).
26. Dy.CAO(Medical).
27. Dy.CAO (Pension).
28. Dy.CAO(HQ)-III.
29. Sr.A.O.(Medical)-II.
30. Sr.A.O.(F&E).


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