

**MINISTRY OF FINANCE**

**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 7th May, 2021

**(INCOME-TAX)**

**S.O. 1803(E).**—The Central Government, in exercise of powers conferred by clause (iii) of Proviso to Section 269ST of the Income-tax Act, 1961, hereby specifies **Hospitals, Dispensaries, Nursing Homes, Covid Care Centres or similar other medical facilities providing Covid treatment to patients for the purpose of Section 269ST of the Income-tax Act, 1961 for payment received in cash during 01.04.2021 to 31.05.2021, on obtaining the PAN or AADHAAR of the patient and the payee and the relationship between the patient and the payee** by such Hospitals, Dispensaries, Nursing Homes, Covid Care Centres or similar other medical facilities.

[Notification No. 56/2021/F. No. 225/58/2021-ITA.II]

PRAJNA PARAMITA, Director