

Sec 269ST Relaxation on Cash Payment of More than Rs 2 Lakhs Made to Hospitals, Dispensaries, Nursing Homes, Covid Care Centres or Similar Other Medical Facilities Providing Covid Treatment : CBDT Notification

Generally, Section 269ST lays down that no person shall receive an amount of Rs. 2Lakhs or more in aggregate from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person, otherwise than by an account payee cheque or an account payee bank draft or use of electronic clearing system through a bank account or through such other electronic mode as may be prescribed.

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.**

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