

Notification No. 56/2021

Dated - 7th May, 2021

Central Government specified **Hospitals, Dispensaries, Nursing Homes, Covid Care Centers 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 Centers or similar other medical facilities.

For more details, please follow:

https://www.incometaxindia.gov.in/communications/notification/notification_56_2021.pdf