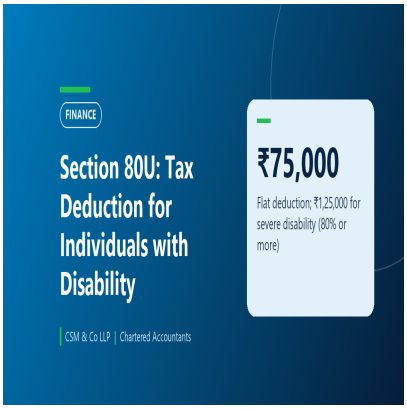


Section 80U: Tax Deduction for Individuals with Disability

Description

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Quick summary

- Section 80U gives a resident individual who is certified as a person with disability (40% or more) a flat deduction of ?75,000, or ?1,25,000 for severe disability (80% or more).
- No bills are needed, but the disability certificate from the prescribed medical authority must be furnished with the return.
- If the certificate needs reassessment after a period, the deduction stops after the year it expires until a new certificate is furnished.
- From Tax Year 2026-27 it is section 154 of the Income-tax Act, 2025, and it is available only in the old tax regime.

Section 80U gives a fixed deduction from total income to a resident individual who has a certified disability. The amount does not depend on how much the person spends. It is available only under the old tax regime.

From Tax Year 2026-27 the provision is section 154 of the Income-tax Act, 2025. For FY 2025-26 (assessment year 2026-27) it is section 80U of the 1961 Act.

Amount of deduction

Condition	Deduction
Person with disability (40% or more)	?75,000
Person with severe disability (80% or more, including severe autism, cerebral palsy and multiple disabilities)	?1,25,000

Who can claim?

A resident individual who is certified by the prescribed medical authority, at any time during the year, as a person with disability or severe disability. A HUF cannot claim.

The disabilities covered include blindness, low vision, leprosy-cured, hearing impairment, locomotor disability, mental retardation, mental illness, autism, cerebral palsy and multiple disabilities.

Disability certificate

- You do not need bills or proof of expenses. You need the certificate.
- A copy of the certificate from the prescribed medical authority must be furnished with your return of income. Up to FY 2025-26 the form for autism, cerebral palsy and multiple disabilities was Form 10-IA. Under the Income-tax Rules, 2026 the certificate form is Form 30.
- If the certificate says the disability must be reassessed after a stipulated period, the deduction is not allowed for the years after the year in which the certificate expires, until you get and furnish a new certificate.
- The medical authority can be a civil surgeon or chief medical officer of a government hospital, or a specialist as notified, for example a neurologist.

Old regime and the due date

Section 80U works only in the old regime. A person without business income chooses the old regime along with the return furnished by the due date. If you file late, the new regime applies and you lose the deduction. File on time.

Section 80U vs section 80DD

Parameter	Section 80DD	Section 80U
Who claims	Resident individual or HUF supporting a dependant with disability	Resident individual who has the disability
Spending needed?	Yes, spent on care or paid into an approved scheme	No
Amount	?75,000 or ?1,25,000	?75,000 or ?1,25,000
Both for the same person?	Not allowed	Not allowed
Regime	Old regime only	Old regime only

Frequently asked questions

How much is the deduction under section 80U?

?75,000 for a person with disability (40% or more) and ?1,25,000 for severe disability (80% or more). It is a fixed amount.

Who can claim section 80U?

A resident individual who is certified by the medical authority, at any time during the year, as a person with disability or severe disability. A HUF cannot claim it.

Is a disability certificate required?

Yes. A copy of the certificate from the prescribed medical authority has to be furnished with the return.

Can I claim 80U and 80DD together?

Not for the same person. A person who claims 80U for themselves means nobody can claim 80DD for them.

Is section 80U available in the new tax regime?

No. It is available only in the old tax regime, and the old regime must be chosen when you file your return on time.

Official sources

- Income Tax Department: Income-tax Act, 2025 (as amended by Finance Act 2026), section 154
- Income-tax Rules, 2026 (Form 30 and Rule 61)
- Income Tax Department: e-Filing portal

Related reading

- Section 80DD: Deduction for Dependant with Disability, Limit and Who Can Claim
- How to Save Tax Other Than 80C: Deductions and Exemptions for 2026-27

Disclaimer

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