

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 5th August, 2022

**S.O. 3705(E).**— In exercise of the powers conferred by clause (XIII) of the first proviso to clause (x) of sub-section (2) of section 56 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby specifies the following conditions, namely:-

1. (i) the death of the individual should be within six months from the date of testing positive or from the date of being clinically determined as a COVID-19 case, for which any sum of money has been received by the member of the family;
  - (ii) the family member of the individual shall keep a record of the following documents, -
    - (a) the COVID-19 positive report of the individual, or medical report if clinically determined to be COVID-19 positive through investigations in a hospital or an in-patient facility by a treating physician;
    - (b) a medical report or death certificate issued by a medical practitioner or a Government civil registration office, in which it is stated that death of the person is related to corona virus disease (COVID-19).
2. Statement of any sum of money received by a member of the family of a deceased person from the employer of the deceased person or from any other person or persons, on account of death due to COVID-19 for the purposes of clause (XIII) of the first proviso to clause (x) of sub-section (2) of section 56 of the Income-tax Act, 1961 shall be verified and furnished in Form A.

3. The details of the amount received in any financial year shall be furnished in Form A to the Assessing Officer within nine months from the end of such financial year or 31.12.2022 whichever is later.

**Form A:**

S. No.		
1.	Name:	
2.	Address:	
3.	Permanent account number:	
4.	Relationship of the recipient with the deceased person:	
5.	Details of diagnosis of being positive for COVID-19	Dd/mm/yyyy;  S.No./ Id No. of the medical report/ test report
6.	Details of death due to COVID-19 and a medical report or death certificate issued by a medical practitioner or a Government civil registration office, in which it is stated that death is related to corona virus disease (COVID-19):	Dd/mm/yyyy;  S.No./ Id No. of the medical report
7.	Amount received-  (a) from the employer of the deceased: (b) from other person or persons:	
8.	Name, address and PAN of the employer of the deceased:	
9.	Previous year in which the amount has been received:	
10.	Amount received from the employer:	(In Rs)
11.	Name, address and PAN of the other person/persons:	
12.	Previous year in which the amount has been received:	
13.	Amount received from other person/ persons:	(In Rs)
14.	Total amount received (11+13)	(In Rs)

***Declaration***

I, \_\_\_\_\_ (Name in full and in block letters) son/daughter/wife of \_\_\_\_\_ do hereby declare that:

*To the best of my knowledge and belief whatever is stated in the above columns including the documents attached supporting the statement is correct and complete.*

*I further declare that during the previous year ... ..mm/dd/yyyy the total amount received by me is solely on account of death of my family member due to COVID-19.*

*Place:*

*Date:*

Yours faithfully,

*Signature .....*

*Name.....*

*Designation.....*

**4.** This notification shall be deemed to have come into force from the 1st day of April, 2020 and shall apply in relation to the assessment year 2020-2021 and subsequent assessment years.

[Notification No. 92/ 2022/ F. No. 370142/31/2022-TPL (Part-2)]

UMME FARDINA ADIL, Under Secy., Tax Policy and Legislation Division

**Note :** It is certified that no person is being adversely affected by granting retrospective effect to this notification