	Sec 80 DD	Sec 80 DDB
Basis	Physical Disability minimum 40%	Chronic Diseas and Terminal Ailments
Definition	Disability as defined under Disabilities Act 1995 Welfare of Persons with Autism, Cerebal Palsy, Mental Retardation and Multiple Disabilities Act 1999	As per Income Tax Rule 11DD
Types of disability and Diseases Specified	Blindness, Low Vision, Leprosy-Cured, Hearing impairment, Locomotor disability, mental retardation, mental illness (other than retardation), autism, cerebral palasy	Neurological diseases / ailments: Dementia, Dystonia Musculorum Deformans, Motor Neuron Disease, Ataxia, Chorea, Hemiballismus, Aphasia, Parkinsons Disease. Other Diseases: Malignant Cancer, AIDS, Chronic Renal failure, Hemophilia, Thalassaemia
Certificate	A Standard format for Montally retared and non-mentally retared by the Medical Authority as notified by the Govt.	As per From No:10I specified under the Rule 11DD(3) of I Tax.
Dependency criteria	Only for Dependant being Resident and Relative as defined under I Tax and had not claimed deduction under section **80U**	Self and Dependents means spouse, children, parents, brothers and sisters or HUF members. But one generation beyond not qualify like grand parents / children.
Criteria of spending	any amount spent, Require proof of spending irrespective of value.	Actual amount paid after netting the amount received under insurance or reimbursement from employer for medical treatment.
Limits	Rs.50000 fixed, if disability > 80% deduction limit Rs. 100000	Actual paid after deducting amount received from any scheme. Max. to Rs.40000. For senior citizen Rs.60000