

(d) and (e) No Sir. The Government has been implementing many programmes for the welfare of the poor and the weaker sections of the society. The major ones are Pradhan Mantri Jan Dhan Yojana, Mahatma Gandhi NREGA, National Health Mission (NHM), Sarva Siksha Abhiyan (SSA), National Rural Livelihoods Mission (NRLM), National Urban Livelihoods Mission (NULM), Pradhan Mantri Gram Sadak Yojana (PMGSY), Indira Awas Yojana (IAY) and Rajiv Awas Yojana.

### **IT exemption for differently abled persons**

1010. SHRI RAM KUMAR KASHYAP: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that differently abled persons have to incur more expenditure on their medication and maintenance in comparison to normal persons;

(b) whether it is also a fact that there are less than one lakh differently abled persons in the country who pay income tax;

(c) if so, whether there is any proposal to declare the income of differently abled persons as Tax Free Income to enable them to bear their high cost of living; and

(d) if not, the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JAYANT SINHA): (a) It is generally considered that differently abled persons have to incur more expenditure on their medication and maintenance in comparison to normal persons. However, the Ministry does not maintain any data in this regard.

(b) The data of tax payers who are differently abled is not maintained. However, as per the returns filed for Assessment Year 2013-14, the number of tax payers claiming deduction u/s 80U of Income -tax Act, 1961 (Act) available to a person with disability defined therein, was 1,31,292.

(c) No Sir, there is no such proposal.

(d) The following incentives are already available under the Act, to differently abled persons:-

(i) Section 80U of the Income-tax Act provides for a specific deduction of ₹ 50,000/- in case of a person with disability and ₹ 1,00,000/- for a person with severe disability.

(ii) Section 80DD of the Act provides for a deduction of ₹ 50,000/- in respect of maintenance, including medical treatment, of a dependant who is a person with disability. A deduction of ₹ 1,00,000/- is available in case of maintenance of a dependant with severe disability.

(iii) Section 64 of the Act provides that any income arising/accruing to a minor child suffering from any disability of the nature specified in section 80U will not be clubbed in the hands of any individual being the parent.

(iv) Section 80G of the Act provides full deduction in respect of donations to the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities constituted under sub-section (1) of section 3 of the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999.

Further, there has been a continuous moderation of tax regime by way of increase in the basic exemption limits and widening of tax slabs. Such moderation benefits differently abled persons also.

Since various specific incentives are already available to differently abled persons, there is no proposal to provide further income-tax concession for any special category of individuals, in a moderate tax regime.

#### **Shortage of coins in country**

†1011. SHRI ISHWARLAL SHANKARLAL JAIN: Will the Minister of FINANCE be pleased to state:

(a) whether there is shortage of one, two and five rupee coins in the country;

(b) whether there is acute shortage of changes like one, two and five rupee coins in various parts of Maharashtra including Kathwa and Dingeri tehsil of the State and consequently, traders and customers are facing lots of problems;

(c) whether coins are not being minted in Indian Mints;

(d) whether Government has taken into cognizance of the making of Vendvas Jewellery from yellow colour five rupee coins in the country; and

(e) if so, the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JAYANT SINHA): (a) to (c) India Government Mints of Security Printing & Minting Corporation

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†Original notice of the question was received in Hindi.