Order of approval under sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of sub-section (2) of section 17 of the Income-tax Act, 1961, read with Rule 3A(1) of I.T. Rules, 1962.

In exercise of the powers conferred on me under proviso (ii)(b) to clause (viii) of sub-section (2) of Section 17 of the Income-tax Act, 1961 (43 of 1961), read with Rule 3A of the Income-tax Rules, 1962, I, Pr. Chief Commissioner of Income-tax, Nagpur, hereby approve Anantwar Eye Hospital, Plot No. 500, Nari Ring Road, Powergrid Square, Nagpur - 440026, for the purpose of the said section, sub-section, clause and proviso, and subject to the guidelines, norms and directions contained in paras 2, 3, 4 and 5 of this Order. This approval is granted on the basis of the recommendation given by the Committee consisting of a Jt. Commissioner of Income-tax, Income Tax Officer, Sr. CMO.CGH5, R.M.O.(O.R.), Civil Surgeon Office, on 23.01.2019.

2. Any sum paid by an employer, directly to Anantwar Eye Hospital, Plot No. 500, Nari Ring Road, Powergrid Square, Nagpur - 440026, for the purpose of medical treatment, of employee/any member of family of employee, shall not be treated as a perquisite for the purpose of Sections 15, 16, and 17 of the Income-tax Act, 1961, and such sum shall be exempt from income-tax in the hands of the employee. The employer will not be liable to deduct tax under Section 192 of the Income-tax Act, 1961, in respect of such sum. The employee shall attach with his/her return of income, a certificate from the said hospital, specifying the disease or ailment for which medical treatment was required and the receipt for the amount paid to the hospital. The approval is granted for treatment of the following diseases and ailments as prescribed in Rule 3A(2) of the Income Tax Rules, 1962, as amended to date:-

(a) Ailment or disease of the eye, requiring surgical operation.

3. This order of approval is subject to the following terms and conditions:

(i) This approval is not transferable.
(ii) The approval will not cover Indian systems of medicine and homoeopathic treatment.
(iii) The hospital shall, at all reasonable times, be open for inspection by such officers of the Income-tax Department, as are duly authorized in this behalf.
(iv) This approval is subject to the Hospital's continued compliance with the statutory provisions/conditions governing the grant of such approval, and is also subject to modifications/withdrawal, if necessitated by subsequent changes/amendments to the statutory provisions governing the grant of approval.
(v) This approval is subject to withdrawal at any time, if it is found that the approval has been obtained by fraud or through mis-representation of facts.
(vi) In the event the Hospital ceases to satisfy any of the conditions prescribed by the Income-tax Act, 1961, and income-tax Rules, 1962, as amended from time to time, it will be mandatory on the part of the Hospital to notify the approval issuing authority of such fact, immediately.

This approval is only for the purpose of proviso (ii)(b) to clause (viii) of sub-section (2) of section 17 of the Income-tax Act, 1961, and should not be construed as approval of the Central
Government or the Chief Commissioner of Income-tax, Nagpur, or any other statutory authority under the Government, for any other purpose.

5. This approval takes effect from the date of issue of this order and shall remain in force till 21/04/2022. This approval is subject to the Hospital’s continued compliance with the statutory conditions under Rule 3A(1) necessary for such approval and such modification, as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961.

6. The application for renewal of approval if any should be submitted at least 30 days before the expiry of the current approval.

7. This order shall take effect from 22/04/2019.

Sd-
(ASHA AGARWAL)
Pr. Chief Commissioner of Income-tax, Nagpur

To,
The Proprietor,
Anantwar Eye Hospital,
Flat No.500, Nari Ring Road,
Powergrid Square,
Nagpur- 440026,

Copy to:
1. The Secretary, Central Board of Direct Taxes, North Block, New Delhi-110 001,
2. All the Chief Commissioners of Income-tax (CCA) in India
3. All the Commissioners of Income-tax in Nagpur Region.

( H.R. NANOTI )
Income-tax Officer(OSD)
O/l. The Pr. Chief Commissioner of Income-tax, Nagpur
Order of approval under sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of subsection (2) of Section 17 of the Income-tax Act, 1961, read with Rule 3(A)(1) of I.T. Rules, 1962.

In exercise of the powers conferred on me under proviso (ii)(b) to clause (viii) of subsection (2) of Section 17 of the Income-tax Act, 1961 (43 of 1961), read with Rule 3A of the Income-tax Rules, 1962, I, Pr. Chief Commissioner of Income-tax, Nagpur, hereby approve Laksh Hospital, Takiya Ward, Bhandara, for the purpose of the said section, subsection, clause and proviso, and subject to the guidelines, norms and directions contained in paras 2, 3, 4 and 5 of this Order. This approval is granted on the basis of the recommendation given by the Committee consisting of a Jt. Commissioner of Income-tax, Income Tax Officer, D.H.O (Zilla parishad Bhandara), Civil Surgeon, General Hospital, Bhandara, on 08.01.2019.

2. Any sum paid by an employer, directly to Laksh Hospital, Takiya Ward, Bhandara, for the purpose of medical treatment, of employee/any member of family of employee, shall not be treated as a perquisite for the purpose of Sections 15, 16, and 17 of the Income-tax Act, 1961, and such sum shall be exempt from Income-tax in the hands of the employee. The employer will not be liable to deduct tax under Section 192 of the Income-tax Act, 1961, in respect of such sum. The employer shall attach with his/her return of income, a certificate from the said hospital, specifying the disease or ailment for which, medical treatment was required and the receipt for the amount paid to the hospital. The approval is granted for treatment of the following diseases and ailments as prescribed in Rule 3A(2) of the Income Tax Rules, 1962, as amended to date:-

(a) Cancer.
(b) Tuberculosis.
(c) Acquired immunity deficiency syndrome.
(d) Disease or ailments of heart, blood lymph, glands, bone marrow, respiratory systems, central nervous system, urinary system, liver, gall bladder, digestive system, endocrine glands or the skin, requiring surgical operation.
(e) Ailment or disease of the eye, ear, nose or throat, requiring surgical operation.
(f) Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment.
(g) Gynecological or obstetric ailment or disease requiring surgical operation, caesarian operation or laparoscopic intervention.
(h) Ailment or disease of the organs mentioned at (d) requiring medical treatment in a hospital for at least three continuous days.
(i) Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days.
(j) Burn injuries requiring medical treatment in a hospital for at least three continuous days.
(k) Mental disorder-neurotic or psychotic requiring medical treatment in a hospital for at least three continuous days.
(l) Drug addiction requiring medical treatment in a hospital for at least seven continuous days.
(m) Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.
3. This order of approval is subject to the following terms and conditions:

(i) This approval is not transferable.
(ii) The approval will not cover Indian systems of medicine and homoeopathic treatment.
(iii) The hospital shall, at all reasonable times, be open for inspection by such officers of the Income-tax Department, as are duly authorized in this behalf.
(iv) This approval is subject to the Hospital's continued compliance with the statutory provisions/conditions governing the grant of such approval, and is also subject to modifications/withdrawal, if necessitated by subsequent changes/amendments to the statutory provisions governing the grant of approval.
(v) This approval is subject to withdrawal at any time, if it is found that the approval has been obtained by fraud or through mis-representation of facts.
(vi) In the event the Hospital ceases to satisfy any of the conditions prescribed by the Income-tax Act, 1961, and Income-tax Rules, 1962, as amended from time to time, it will be mandatory on the part of the Hospital to notify the approval issuing authority of such fact, immediately.

4. This approval is only for the purpose of proviso (ii)(b) to clause (vii) of sub-section (2) of section 17 of the Income-tax Act, 1961, and should not be construed as approval of the Central Government or the Chief Commissioner of Income-tax, Nagpur, or any other statutory authority under the Government, for any other purpose.

5. This approval takes effect from the date of issue of this order and shall remain in force till 30/04/2022. This approval is subject to the hospital's continued compliance with the statutory conditions under Rule 3A(1) necessary for such approval and such modification, as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961.

6. The application for renewal of approval if any should be submitted at least 30 days before the expiry of the current approval.

7. This order shall take effect from 26/04/2019.

Sd-
(ASHA AGARWAL)
Pr. Chief Commissioner of Income-tax, Nagpur

To:
The Director,
Laksh Hospital, Takiya Ward, Bhandara

Copy to:
1. the Secretary, Central Board of Direct Taxes, North Block, New Delhi-110 001.
2. All the Chief Commissioners of Income-tax (CIA) in India
3. All the Commissioners of Income-tax in Nagpur Region.

( H.R. NANOTI )
Income-tax Officer(OSD)
for the Pr. Chief Commissioner of Income-tax, Nagpur
विषय: आयकर अधिनियम, 1961 की धारा 17(2)(viii)(ii)(बी) के अंधों शेल्बी हॉस्पिटल, सिनेपार्क के पास, वापी-सिलवासा रोड, वापी को अनुमोदन प्रदान करने के बारे में......

Sub.: Approval U/s.17(2)(viii)(ii)(b) of the Act in respects of Shalby Hospitals, Near Cinepark, Vapi-Silvassa Road, Vapi – reg.

आयकर अधिनियम, 1961 की धारा 17(2)(viii)(ii)(बी) के अंधों आदेश

आयकर नियमावली, 1982 के नियम उ(1) के साथ पटित, आयकर अधिनियम, 1961 की धारा 17 की उप धारा (2) के परिनुक्त (viii) के खंड (ii) के उप खंड (बी) के अंधों और उसमें उल्लिखित मान्यताओं के दशकों को ध्यान में रखते हुए इसे मुझे प्रदत्त शक्तियों का प्रत्यावधान करते हुए शेल्बी हॉस्पिटल, सिनेपार्क के पास, वामी-सिलवासा रोड, वापी को इसके द्वारा अनुमोदन प्रदान करता हूँ।

In exercise of powers conferred under sub clause (b) of clause (ii) of the proviso to sub clause (viii) of clause (2) of section 17 of the Income-tax Act, 1961 read with Rule 3A(1) of the income tax Rules, 1962 and having regard to guidelines prescribed therein, approval is hereby granted to:

Shalby Hospitals, Near Cinepark, Vapi-Silvassa Road, Vapi

2. तद्वारा, किसी कर्मचारी द्वारा अपने या अपने परिवार के किसी सदस्य पर आयकर नियमावली, 1982 के नियम उ(2) के अंधों विहित रोग अंधव्रत बीमारी के इलाज के लिए उपर उल्लिखित अहंकार में प्रत्यक्ष रूप से हुए गए किसी भी खर्च के लिए नियोजित हुए संदेह, राष्ट्र को आयकर अधिनियम 1961 की धारा 15,16 व 17 के अंतर्गत नहीं माना जाएगा। कर्मचारी को ऐसी राशि के लिए आयकर की फट की जाएगी। ऐसी राशि के संदर्भ में, आयकर अधिनियम, 1961 की धारा 192 के अंधों नियोजित कर की कटौती करने के लिए उत्तरदायी नहीं होगा।

2. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his/her medical treatment of any other member of his/her family at the above mentioned Hospital in respect of the diseases or ailments prescribed under Rule 3A(2) of the Income tax Rules, 1962, shall not be treated as perquisite for the purpose of section 15,16 and 17 of the Income tax Act, 1961 and such sum shall be exempt from Income tax in the
hands of the employee. The employer will not be liable to deduct tax under section 192 of the Income tax Act, 1961 in respect of such sum.

3. **राष्ट्रीय आयकर अधिनियम, 1961** की धारा 17 की उप धारा (2) के पर्याय (viii) के खण्ड (ii) के उप खण्ड (vi) के उद्देश्य के लिए इसके बिना अल्प संख्या उद्देश्य के लिए राष्ट्रीय सरकार अथवा प्रधान सूचना आयकर अधिकारी - गृहमाल प्रधान सरकार के अधीन किसी अन्य सार्वजनिक प्राधिकरण के अनुमोदन के रूप में नहीं माना जायेगा।

3. The approval is only for the purpose of sub clause (b) of clause (ii) of the proviso to sub clause (viii) of sub clause (2) of section 17 of the Income-tax Act, 1961 and shall not be construed as approval of the Central Government of the Principal Chief Commissioner of Income Tax, Gujarat or any other statutory authority under the Government, for any other purpose.

4. **राष्ट्रीय आयकर अधिनियम, 1961** के अधीन ऐसे अनुमोदन तथा संशोधन को स्वीकार करने वाले प्रावधानों में किसी परिवर्तन द्वारा अनिवार्य बनाने की स्थिति में नियम 3A(2) के अधीन विश्वसनीय शर्तों के साथ अस्पताल द्वारा अंतर्गत अनुमोदन पर निर्देश है।

4. The approval is valid for a period of Three years from 15/04/2019 to 14/04/2022 and is subject to the continued compliance with the statutory conditions prescribed under Rule 3A (2) of the Income tax Rules, 1962 necessary for such approval and such modifications as may be necessitated by any amendment to the provisions governing the approval under Income tax Act, 1961.

5. **राष्ट्रीय आयकर अधिनियम, 1961** का आदेश विस्तारित विषय एवं शर्तों के अधीन है:-

5. The order of the approval is subject to the following terms and conditions:-

(a) The approval is not transferable;

(b) The Hospital shall, at all reasonable times, be open for inspection by such officers of the Income tax Department as are duly authorized in this behalf,

(c) The hospital shall confirm to such conditions as are prescribed under sub clause (b) of clause (ii) of the proviso to sub clause (viii) of sub clause (2) of section 17 of the Income tax Rules, 1961 read with Rule 3A of the
Income tax Rule, 1962. In the conditions prescribed under the Act, it will be mandatory on the part of the hospital, to intimate such fact immediately, to the approving authority.

(d) The application for renewal of approval should be submitted at least 30 days before the expiry of the current approval.

(अ) इस अनुमोदन की समाप्ति के काम से पहले 30 दिन पहले अनुमोदन के नवीनीकरण का आवेदन प्रस्तुत किया जाए।

Chief Commissioner of Income-tax-2, Ahmedabad.

The Director, Shalby Hospitals, Near Cinepark, Vapi-Silvassa Road, Vapi – 396 195.