



मुख्य आयकर आयुक्त कार्यालय, बेंगलुरु-1, बेंगलुरु
Office of the Chief Commissioner of Income tax, Bengaluru-1, Bangalore
केन्द्रीय राजस्व भवन, क्वींस रोड, बेंगलुरु - 560 001
C.R. Buildings, Queen's Road, Bengaluru - 560 001.
Tele: 080-22864218 FAX:080-22860459

F.No. CCIT/BNG-1/17(2)/2019-20

Dated:13.5.2019

**PROCEEDINGS OF THE CHIEF COMMISSIONER OF INCOME-TAX,
BENGALURU-1, BENGALURU.**

SHRI B.R. BALAKRISHNAN, IRS
Chief Commissioner of Income-tax,
Bengaluru-1, Bengaluru.

Sub: Approval of Hospital u/s 17(2) of the Income-tax Act, 1961 in the case of M/s SRCC Childrens Hospital (A unit of Narayana Hrudayalaya Ltd), 1A, Haji Ali Park, K Khady Marg, Mahalakshmi (W), Mumbai 400 034 (PAN AABCN1685J) - Regarding

Ref: Assessee's application dated 26.4.2018

ORDER UNDER SECTION 17(2) OF THE INCOME-TAX ACT, 1961

M/s SRCC Children's Hospital (a Unit of Narayana Hrudayalaya Limited) 1A, Haji Ali Park, K Khady Marg, Mahalakshmi (W), Mumbai 400 034, Maharashtra has filed an application dated 26.4.2018 seeking approval u/s 17(2) of the Income-tax Act, 1961.

2. The Asst. Commissioner of Income-tax, Circle 2(3)(1), Bengaluru has conducted necessary enquiries & inspections and forwarded the report. The report and the enclosures were considered.

2.1 The assessee, M/s SRCC Children's Hospital (A unit of Narayana Hrudayalalya Limited) is running a hospital and it is seen from the details placed before me that the said hospital satisfies the conditions as specified in Section 17(2) of the Income-tax Act, 1961.



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2.2 In exercise of the powers conferred under sub clause (b) of clause (ii) of the proviso to sub section (2) of Section 17 of the Income tax Act, 1961 read with Rule 3A of the Income-tax Rules, 1962 and having regard to guidelines prescribed therein, I, the Chief Commissioner of Income-tax, Bengaluru-1, Bengaluru hereby approve M/s SRCC Children's Hospital (A unit of Narayana Hrudayalaya Limited), 1A, Haji Ali Park, K Khady Marg, Mahalaxmi (W), Mumbai 400 034 for the purpose of said sub-clause (b) of clause (ii) of the proviso to sub-section (2) of section 17 of the Income-tax Act, 1961.

2.3. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his medical treatment or of any member of his family at M/s SRCC Children's hospital (A unit of Narayana Hrudayalaya Limited) 1A, Haji Ali Park, K Khady Marg, Mahalaxmi (W), Mumbai 400 034 in respect of the diseases or ailments prescribed under Rule 3A(2) of the Income tax Rules, 1962, shall not be treated as a perquisite for the purposes 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.

Sub-rule No.	Diseases or ailments prescribed under Rule 3A(2)
(a)	Cancer
(b)	Tuberculosis
(c)	acquired immunity deficiency syndrome
(d)	disease of ailment of heart, blood, lymph glands, bone marrow, respiratory system, 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 vertebrate requiring surgical operation or orthopaedic treatment
(g)	Gynaecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention
(h)	Ailment or disease of the organs mentioned in at (d) requiring medical treatment in a hospital for atleast three continuous days
(i)	Gynaecological or obstetric ailment or disease requiring medical treatment in a hospital for atleast three continuous days
(j)	Burn injuries requiring medical treatment in a hospital for atleast three continuous days
(k)	Mental disorder, neurotic or psychotic requiring medical treatment in a hospital for atleast three continuous days
(l)	Drug addiction requiring medical treatment in a hospital for atleast seven continuous days
(m)	Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for atleast three continuous days.

.....3/



The employer will not be liable to deduct tax under section 192 of the Income-tax Act, 1961 in respect of such sum.

3. The Hospital shall issue a certificate to the employee who avails the medical facility specifying the disease or ailment for which medical treatment was given and the amount of expenditure incurred in payment to the Hospital and for medicines along with the relevant bills.

4. The approval is only for the purpose of sub clause (b) of clause (ii) of the proviso to sub section (2) of sec. 17 of the Income-tax Act, 1961 and shall not be construed as approval of the Central Government or the Chief Commissioner of Income-tax, Bengaluru-1, or any other statutory authority under the Government for any other purpose.

5. The approval is effective from the date of this letter and shall remain in force until and unless withdraw/cancelled. This approval is subject to Hospitals's continued compliance with the statutory conditions prescribed under Rule 3A of the Income-tax Rules, 1962 necessary for such approval and such modifications as may be necessitated by an amendment to the provisions governing the approval under the Income-tax Act, 1961.

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

- a) This approval is not transferable,
- b) The hospital shall be open for inspection by such officers of the Income-tax Department as are duly authorised in this behalf at all reasonable times,
- c) The hospital shall conform to such conditions as are prescribed under sub clause (b) of clause (ii) of the proviso to sub clause (viii) of sub section (2) to section 17 of the Income-tax Act, 1961 read with Rule 3A of the Income-tax Rules, 1962. In the event that the hospital ceases to satisfy any of 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.

Sd/

(B.R.BALAKRISHNAN)

Chief Commissioner of Income-tax,
Bengaluru-1, Bengaluru.

To
M/s SRCC Children Hospital
(A Unit of Narayana Hrudayalaya Ltd.)
1A, Haji Ali Park, K Khady Marg,
Mahalakshmi (W), Mumbai 400 034.



:4:

Copy for information to:

1. The Joint Secretary, CBDT, New Delhi,
2. The Pr.Chief Commissioner of Income tax, Karnataka & Goa Region, Bengaluru,
3. The Director General of Income tax (Inv.), Karnataka & Goa Region, Bengaluru
4. The Chief Commissioner of Income tax, Bengaluru-2/TDS/Panaji/International Taxation- South Zone,Bengaluru
5. All the Pr.Chief Commissioners of Income tax in India,
6. All the Chief Commissioners of Income tax in India
7. The Pr./Commissioner of Income tax-1/2/3/4/5/6/7/Central/LTU/Int. Taxation/ /DTRTI/ Audit/CO/ITAT/Judicial/Admn.& CO/Exemption/Transfer Pricing/ I & CI/ CPC, Bengaluru.
8. The Commissioner of Income tax, Mysore/Hubli/Gulbarga/Davanagere/Panaji/ Mangalore/Belgaum.
9. The Director of Income tax (Inv.), Bengaluru.



K. Nalini

(K. NALINI)

Income-tax Officer (HQ)
for Chief Commissioner of Income-tax,
Bengaluru-1, Bengaluru



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F.No. CCIT/BNG-1/17(2)/2019-20

Dated: 9.5.2019

**PROCEEDINGS OF THE CHIEF COMMISSIONER OF INCOME-TAX,
BENGALURU-1, BENGALURU.**

SHRI B.R. BALAKRISHNAN, IRS
Chief Commissioner of Income-tax,
Bengaluru-1, Bengaluru.

Sub: Approval of Hospital u/s 17(2) of the Income-tax Act, 1961 in the case of M/s Manipal Hospitals Whitefield (A Unit of Manipal Health Enterprises Private Limited) No.143, 212-215, EPIP Industrial Area Hoodi Village, KR Puram Hobli, Bengaluru 560 066 (PAN AAGCM5933R) - Regarding

Ref: Assessee's application 18.3.2019.

ORDER UNDER SECTION 17(2) OF THE INCOME-TAX ACT, 1961

M/s Manipal Hospitals Whitefield (A unit of Manipal Health Enterprises Private Limited) located at No.143, 212-215, EPIP Industrial Area, Hoodi Village, KR Puram Hobli, Bengaluru 560 066 (PAN AAGCM5933R) has filed an application dated 18.3.2019 seeking approval u/s 17(2) of the Income-tax Act, 1961.

2. The Asst. Commissioner of Income-tax, Circle 2(3)(1), Bengaluru has conducted necessary enquiries & inspections and forwarded the report. The report and the enclosures were considered.

2.1 The assessee, M/s Manipal Hospitals Whitefield (A Unit of Manipal Health Enterprises Private Limited) is running a hospital and it is seen from the details placed before me that the said hospital satisfies the conditions as specified in Section 17(2) of the Income-tax Act, 1961.



..2/

2.2 In exercise of the powers conferred under sub clause (b) of clause (ii) of the proviso to sub section (2) of Section 17 of the Income tax Act, 1961 read with Rule 3A of the Income-tax Rules, 1962 and having regard to guidelines prescribed therein, I, the Chief Commissioner of Income-tax, Bengaluru-1, Bengaluru hereby approve **M/s Manipal Hospitals Whitefield (A unit of Manipal Health Enterprises Private Limited) No.143, 212-215, EPIP Industrial Area, Hoodi Village, KR Puram, Hobli, Bengaluru 560 066** for the purpose of said sub-clause (b) of clause (ii) of the proviso to sub-section (2) of section 17 of the Income-tax Act, 1961.

2.3. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his medical treatment or of any member of his family at **M/s Manipal Hospitals Whitefield (A unit of Manipal Health Enterprises Private Limited) No.143, 212-215, EPIP Industrial Area, Hoodi Village, KR Puram, Hobli, Bengaluru 560 066** in respect of the diseases or ailments prescribed under Rule 3A(2) of the Income tax Rules, 1962, shall not be treated as a perquisite for the purposes 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.

Sub-rule No.	Diseases or ailments prescribed under Rule 3A(2)
(a)	Cancer
(c)	acquired immunity deficiency syndrome
(d)	disease of ailment of heart, blood, lymph glands, bone marrow, respiratory system, 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 orthopaedic treatment.
(g)	Gynaecological or obstetric ailment or disease requiring surgical operation, caesarean 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)	Gynaecological 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.
(m)	Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.



The employer will not be liable to deduct tax under section 192 of the Income-tax Act, 1961 in respect of such sum.

3. The Hospital shall issue a certificate to the employee who avails the medical facility specifying the disease or ailment for which medical treatment was given and the amount of expenditure incurred in payment to the Hospital and for medicines along with the relevant bills.

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5. The approval is effective from the date of this letter and shall remain in force until and unless withdrawn/cancelled. This approval is subject to Hospitals's continued compliance with the statutory conditions prescribed under Rule 3A of the Income-tax Rules, 1962 necessary for such approval and such modifications as may be necessitated by an amendment to the provisions governing the approval under the Income-tax Act, 1961.

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

a) This approval is not transferable,

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

c) The hospital shall conform to such conditions as are prescribed under sub clause (b) of clause (ii) of the proviso to sub clause (viii) of sub section (2) to section 17 of the Income-tax Act, 1961 read with Rule 3A of the Income-tax Rules, 1962. In the event that the hospital ceases to satisfy any of 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.

Sd/

(B.R.BALAKRISHNAN)

Chief Commissioner of Income-tax,
Bengaluru-1, Bengaluru.

To
M/s Manipal Hospitals Whitefield
(A unit of Manipal Health Enterprises Private Limited)
No.143, 212-215, EPIP Industrial Area,
Headi Village, KR Puram Hobli, Bengaluru 560 066



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Income-tax Officer (HQ)

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