



OFFICE OF THE

CHIEF COMMISSIONER OF INCOME TAX (CENTRAL),
ROOM NO. 307, ARA CENTRE, JHANDEWALAN EXTN, NEW DELHI

F.No. CCIT(C)/Del/Paras Hospitals/2020-21/ 59

Dated: 24/06/2020

**APPROVAL UNDER PROVISIO TO SUB CLAUSE (ii) (b) OF SECTION 17(2)(vi)
OF THE INCOME TAX ACT, 1961
READ WITH RULES 3A (1) & 3A (2) OF THE INCOME TAX RULES, 1962**

In exercise of powers conferred on the Chief Commissioner of Income Tax under proviso to sub-clause (ii) (b) of section 17(2)(vi) of the Income Tax Act, 1961, the Chief Commissioner of Income Tax (Central), Delhi hereby having regard to the guidelines prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rules, 1962 for grant of approval to hospital, grants approval to **M/s Paras Hospital at H-2, Technology Park, Sector-22, Panchkula** and **Paras Global Hospital, VIP Road, Allalpatti, Laheriasarai, Darbanga, Bihar** running hospitals under the unit of Paras Health Care Pvt. Ltd., Gurgaon for the purposes of the said sub-clause.

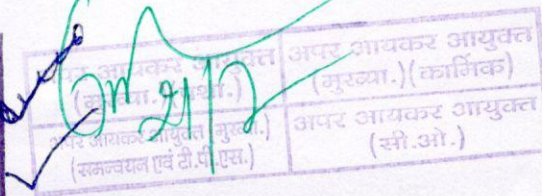
2. Any sum paid by an employer in respect of any expenditure actually incurred by the employee on his medical treatment or treatment of any member of his family in the above mentioned hospitals in respect of the prescribed diseases or ailments as mentioned in Rule 3A (2) of the Income Tax Rules, 1962 shall not be treated as a perquisite in the hands of the employee for the purposes of sections 15, 16, 17 of the Income Tax Act, 1961.

3. The employer will not be liable to deduct tax at source u/s 192 in respect of such sum.

4. The approval accorded should not be construed as approval of the Government of India or the Chief Commissioner of Income Tax (Central), New Delhi Region or any other statutory authority under the Government, for any other purpose.

देवास
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डा. वि. चक्रवर्ती

आयुक्त (मु.) (प्रशासन), अहमदाबाद	उप आयुक्त आयुक्त (संपदा), अहमदाबाद	
आयुक्त अधिकारी (मु.) (प्रशासन), अहमदाबाद	आयुक्त अधिकारी (जनसंपर्क), अहमदाबाद	आयुक्त अधिकारी (कल्याण), अहमदाबाद



TERMS AND CONDITIONS

- 1 This approval is not transferable.
- 2 The hospitals shall at all reasonable times be open for inspection by such officers of the Income Tax Department as are duly authorized in this behalf.
- 3 The hospitals shall confirm to such conditions as per prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rules, 1962. In the event that the establishment ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the Principal Officer to notify the authority issuing this approval of such fact immediately.

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(HARINDER BIR SINGH GILL)
Chief Commissioner of Income tax
(Central), New Delhi

Copy to:

1. The Chairman, Central Board of Direct Taxes, North Block, New Delhi.
2. All the Chief Commissioner of Income Tax (CCA), in India.
3. All the Chief Commissioners of Income Tax in Delhi.
4. Paras Healthcare Pvt. Ltd., C-I, Sushant Lok, Phase-I, Gurgaon.

Usha
(Usha Rawat)
Income Tax Officer (Hqrs)
O/o CCIT(Central) , New Delhi