



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE DIRECTOR
GENERAL OF INCOME TAX,
INVESTIGATION
DGIT (INVESTIGATION) KOLKATA

To, DR N SAHEWALLA AND COMPANY PRIVATE LIMITED 1 ,BORDOLOI AVENUE,JALANNAGAR JALANNAGAR DIBRUGARH 786005,Assam India	
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PAN: AAACD7586P	Dated: 17/11/2021	DIN & Order No : ITBA/COM/F/17/2021-22/1037012487(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

**Renewal of Approval u/s. 17(2) in respect of Aditya Diagnostics & Hospitals
[A Unit of Dr. N. Sahewalla & Company Pvt. Ltd.], Dibrugarh, Assam 786005**

In exercise of the powers conferred under sub-clause (b) of clause (ii) of the proviso to sub-clause (vi) of clause 2 of section 17 of the Income Tax Act, 1961, I, the Director General of income Tax (Inv.), WB, Sikkim & NER having regard to the guidelines prescribed in Notification No. S.O. 758(E) dated 7th October, 1992 now incorporated in Rule 3A of the Income Tax Rules 1962 for grant of approval to a Hospital, do hereby grant approval to **Aditya Diagnostics & Hospitals [A Unit of Dr. N. Sahewalla & Company Pvt. Ltd.], situated at Bardoloi Avenue, Dibrugarh, Assam 786005 [PAN – AAACD7586P]** for the purpose of said clause, subject to the following terms & conditions in respect of the diseases as per Annexure "A".

(i) This approval is not transferable.

(ii) The Hospital shall at all reasonable time be opened for inspection by such Officers of the Income Tax Department as are duly authorized in this behalf.

(iii) The Hospital shall conform to such conditions as are prescribed in proviso (ii)(b) of section 17(2) of the I.T. Act, 1961, read with Rule 3A of the I.T. 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 management to notify the approval issuing Authority of such fact immediately.

Note: If digitally signed, the date of digital signature may be taken as date of document.
AAYKAR BHAWAN (ANNEXE), P-13,, CHOWRINGHEE SQUARE, KOLKATA, West Bengal, 700069
Email: KOLKATA.DGIT.INV@INCOMETAX.GOV.IN, Office Phone:332/213-6191

(iv) This approval is valid till such time as the conditions specified in Notification No. S.O 758(E) dated 7th October, 1992 now incorporated in Rule 3A of I.T. Rules, 1962 remain satisfied. Failure to satisfy one or more of the conditions specified in the said Notification now incorporated in Rule 3A of I.T. Rules, 1962 shall result in withdrawal of the approved so granted.

(v) In case renewal of approval is sought, a certificate should be filed to the effect that all the conditions specified in Rule 3A of the I.T. Rules, 1962 continue to be satisfied and that no substantive/material change has occurred in the facts reported in the original application.

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 said Hospital, in respect of diseases mentioned in Annexure "A" as perquisite 3A(2) of the Income-tax Rules, 1962 shall not be treated as a perquisite for the purpose of Sections 15, 16 & 17 of the Income Tax Act, 1961 and such sum shall be exempt from tax in the hands of the employees.
3. The employer will not be liable to deduct tax at source u/s. 192 of the Income Tax Act, 1961 in respect of such sum.
4. The approval accorded is only for the purpose of clause (ii)(b) to proviso below section 17(2) of the Income Tax Act, 1961 and should not be construed as approval of the Central Government or the Director General of Income Tax(Inv.), WB, Sikkim & NER or any other statutory authority under the Government, for any other purpose.
5. The above approval shall remain in force from **01.04.2021** and remain in force till **31.03.2024** or till such time as the conditions specified in Notification No. S.O. 758(E) dated 7th October, 1992 now incorporated in Rule 3A of the Income Tax Rules, 1962 remain satisfied. Failure to satisfy one or more of the conditions specified in the said Notification now incorporated in Rule 3A of the Income Tax Rules, 1962 shall result in withdrawal of the approval so granted.

ANNEXURE "A"

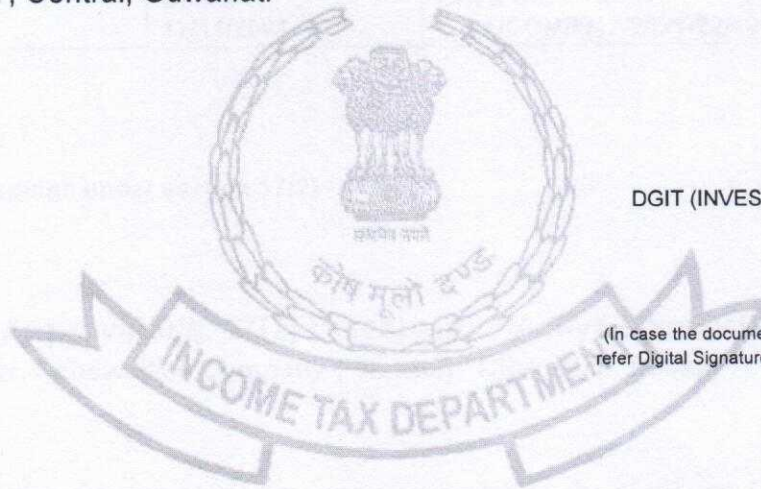
For the purpose of sub-clause (b) of clause (ii) of the proviso to sub-clause (vi) of clause (2) of section 17, prescribed disease or ailments for treatment in this Hospital are as under:

- (a) Cancer;
- (b) Tuberculosis;
- (c) Acquired immunity deficiency syndrome;
- (d) Disease or ailment of the 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 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 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 manifestation requiring medical treatment in a hospital for at least three continuous days;

SURESH KUMAR
DGIT (INVESTIGATION) KOLKATA

Copy to:

1. The Member (Inv.), CBDT, North Block, New Delhi – 110 001
2. All the Pr. Chief Commissioner of Income Tax
3. The CCIT, Shillong
4. The Pr. DIT(Inv.), N.E.R
5. The Pr. CIT, Dibrugarh
6. The Pr. CIT, Central, Guwahati



SURESH KUMAR
DGIT (INVESTIGATION) KOLKATA

(In case the document is digitally signed please refer Digital Signature at the bottom of the page)