



भारत सरकार/ GOVERNMENT OF INDIA

कार्यालय / OFFICE OF THE

मुख्य आयकर आयुक्त / CHIEF COMMISSIONER OF INCOME TAX

आयकर भवन, चौथी मंजिल / Aaykar Bhawan, 4<sup>th</sup> Floor,

सबसिटी सेन्टर, रेती स्टैण्ड के पास, उदयपुर/ Sub City Center, Near Reti Stand, Udaipur-313002

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### ORDER

#### Approval of Hospital 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.

In exercise of the powers vested in the undersigned under sub-clause (b) of the clause (ii) of the proviso to sub-clause (viii) of clause (2) of section 17 of the Income-tax Act, 1961 (43 of 1961) r.w.r. 3A of the IT Rules, 1962 approval is hereby granted to **Apex Hospital, Near Alawalpur Chowk, Prakash Vihar, NH-2, Delhi Mathura Road, Palwal-121102 (PAN:AERPJ5830L)** for the purpose of the said sub-clause.

2. Any sum paid by the employer directly to **Apex Hospital, Near Alawalpur Chowk, Prakash Vihar, NH-2, Delhi Mathura Road, Palwal-121102 (PAN:AERPJ5830L)** for the purpose of medical treatment of the diseases of ailments mentioned in Rule 3A(2) of the Income Tax Rules, 1962(Ailment or disease of the eye, ear, nose or throat, requiring surgical operation; General and Laparoscopic surgery; Disease or ailment of the central nervous system & urinary system requiring surgical operation or requiring medical treatment in a hospital for at least three continuous days, Mental disorder-neurotic or psychotic-requiring medical treatment in a hospital for at least three continuous days and fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopaedic treatment) of any employee or any member of the employee's family shall not be treated as a perquisite in the hands of such employee in terms of sub-clause (b) of clause (ii) of the proviso to section 17(2)(viii) of the Income-tax Act, 1961.

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 proviso (ii) (b) of section 17(2)(viii) of the Income Tax Act, 1961 and shall not be construed as approval of the Central Government or the Chief Commissioner of Income-tax, Udaipur or any other statutory authority under the Government for any other purpose.

5. The above approval shall be effective from the date of issue and shall remain in force until and unless withdrawn/cancelled.



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6. This approval is subject to the hospital's continued compliance with the statutory conditions necessary under Income Tax Rule 3(A)(1) for such approval and such modifications as may be necessitated by any amendments to the provisions governing the approval under the Income-tax Act, 1961.

7. This approval is liable to be withdrawn at any time if it is found that the approval has been obtained through misrepresentation of facts or necessary conditions as stipulated in sub-rule (1) of Rule 3A of the Income-tax Rules, 1962 are not fulfilled. The approval is also subject to modification/withdrawal, if necessitated by subsequent changes in the provisions governing the approval.

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

- a. This approval is **not transferable**.
- b. The Hospital shall at all reasonable **times be open** for inspection by such Officer(s) of the Income Tax Department as is / are duly authorized in this behalf.
- c. The hospital shall conform to such conditions as are prescribed Under **Proviso (ii)(b) to section 17(2)(viii) of the Income-tax Act, 1961 r.w. Rules 3A of the Income Tax Rules 1962**. In the event that the hospital ceases to satisfy any of the Conditions prescribed by law, it will be mandatory on the part of the hospital to notify the approval issuing authority of such fact immediately.

9. *The DIN INTIMATION is enclosed with this letter.*

*Irina Garg*

Chief Commissioner of Income Tax,  
Udaipur

No. UDR/CCIT/ITO (Tech.)/17(2)(b)/2022-23/ 1790

Dated :- 12 /12/2022

To

**Apex Hospital, Near Alawalpur Chowk, Prakash Vihar, NH-2, Delhi Mathura Road, Palwal-121102 (PAN: AERPJ5830L)**

Copy forwarded to:

1. All the Pr. Chief Commissioner of Income Tax, in India.
2. All the Chief Commissioner of Income Tax, in India.
3. The DGIT (Inv.), Rajasthan, Jaipur.
4. All the Pr. CsIT / CsIT of Rajasthan Region.
5. The Pr. Commissioner of Income-tax, Udaipur.
6. The Addl. / Joint Commissioner of Income-tax, Range-2, Kota.
7. The ITO, Baran.



*Mohit Bansal*

(Mohit Bansal)  
Income Tax Officer (Tech.)  
For Chief Commissioner of Income-Tax,  
Udaipur