



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE CHIEF
COMMISSIONER OF INCOME TAX
CCIT, RAIPUR

To, BANERJIDA FIVE LOTUS RESORTS PRIVATE LIMITED C/o Achin Banerji,59/1 , Anand Nagar Raipur 492001,Chhattisgarh India	
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PAN: AADCB7204K	Dated: 13/06/2023	DIN & Order No : ITBA/COM/F/17/2023-24/1053687795(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

In exercise of the powers conferred by sub-clause (b) of clause (ii) of the proviso to clause (viii) of sub-section (2) of Section 17 of the Income Tax Act, 1961, read with Rule 3A(1A) of the Income Tax Rules, 1962, approval is hereby granted to **M/s Bannerjida Five Lotus Resorts Pvt. Ltd, (Naturopathy & Yoga Centre), Village- Raitum, Dist: Mahasamund PAN –AADCB7204K** for the purpose of said proviso.

2. The approval is applicable only in relation to any sum paid by the 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 aforesaid Naturopathy & Yoga Centre only for the following treatment:

(1) Panchakarma

3. This approval is subject to withdrawal at any time, if it is found that the approval has been obtained through fraud and/or misinterpretation of facts, or necessary conditions as stipulated in Rule 3A(1A) of the Income Tax Rules, 1962 and guidelines for approval of Naturopathy & Yoga Centre for specialty treatment in ISM&H are not fulfilled and is subject to modification/withdrawal, if necessitated by subsequent changes in the provisions governing the approval.

4. The approval shall remain in force till three years from the date of its issue and subject to the Naturopathy & Yoga Centre continued compliance with the statutory conditions necessary for such approval and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961. In the event that the Naturopathy & Yoga Centre ceases to satisfy any of the

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,CENTRAL REVENUE BUILDING, RAI02, RAI03, RAI04, RAIPUR, Chhattisgarh, 492001
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prescribed conditions, it shall be mandatory on the part of the Naturopathy & Yoga Centre to intimate such fact immediately to the approving authority.

5. The Naturopathy & Yoga Centre shall issue a certificate to the employee who avails the treatment and the amount of expenditure incurred in payment to the centre along with relevant bills.
6. This approval is not transferrable.
7. The Naturopathy & Yoga Centre shall be open at all reasonable times for inspection by such Income-tax authority(/ies) as duly authorized in this behalf.



VIR BIRSA EKKA
CCIT, RAIPUR

Copy to:

1. All the Pr. Chief/Chief Commissioner of Income Tax in India.
2. The Pr. Commissioner of Income Tax in M.P./C.G. Region.
3. All the Addl. CsIT/Jt. CsIT in Raipur/Bilaspur region with request to forward a copy of this order of all A.Os under their charge.
4. The applicant–M/s Bannerjida Five Lotus Resorts Pvt. Ltd., Naturopathy & Yoga Centre, Village- Raitum, Dist: Mahasamund
5. The Director of Health Services, Govt. of Chhattisgarh.
6. Income Tax Officer-3(1), Raipur.

VIR BIRSA EKKA
CCIT, RAIPUR

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