



GOVERNMENT OF INDIA
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
U.P.(WEST) & UTTARAKHAND REGION, KANPUR
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F.No. Pr. CCIT/KNP/DCIT(T & J)/2(8)/2020-21/5434

Dated: 07.01.2022

DIN & Order No : ITBA/COM/F/17/2021-22/1038547026(1)

Sub.: Approval of hospital under section 17(2)(viii)(ii)(b).of the Income Tax Act, 1961 in the case of M/s Chandra Orthopedic Maternity Centre and Research Institute, 1/198, Civil Lines, Agra – regarding –

Order u/s 17(2)(viii)(ii)(b) of Income Tax Act, 1961

Registration No. : 25/2021-22

In exercise of the Powers conferred 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 read with Rule 3A of the Income Tax Rules, 1962 and having regard to guidelines prescribed therein, renewal of approval is hereby granted to :

M/s Chandra Orthopedic Maternity Centre and Research Institute, 1/198, Civil Lines, Agra.

2. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his/her medical treatment or of any member of his/her family at the above mentioned Hospital in respect of the following disease 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. The employer will not be liable to deduct tax under section 192 of the Income tax Act, 1961 in respect of such sum:

Sub-Rule No.	Diseases or ailments prescribed under Rule 3A(2)
(f)	Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment
(g)	Gynecological or obstetric ailments or disease requiring surgical operation, caesarean operation or laparoscopic intervention
(i)	Gynecological or obstetric ailments or disease requiring medical treatment in a hospital for at least three continuous days

3. The approval is only for the purpose of 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 and shall not be construed as approval of the Central Government or the Principal Chief Commissioner of Income Tax, Kanpur or any other statutory authority under the Government, for any other purpose.

4. The renewal of approval is valid for period of 03 years from **31.12.2021 to 30.12.2024** and is subject to the continued compliance with the statutory conditions prescribed under Rule 3A of the Income Tax Rules, 1962 necessary for such approval and such modification as may be necessitated by any amendment to the provisions governing the approval under Income Tax Act, 1961.

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

- (a) This approval is not transferable.
- (b) The Hospital shall, at all reasonable times, be open for inspection by the officers of the Income tax Department, as are duly authorized in this behalf.
- (c) The hospital shall conform to such conditions as are prescribed under 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 of the Income Tax Rule, 1962. In case of violation 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.
- (d) The application for renewal of approval should be submitted at least 60 days before the expiry of the current approval.

sd/-

(Shishir Jha)

**Principal Chief Commissioner of Income Tax,
U.P.(West) and Uttarakhand Region,
Kanpur.**

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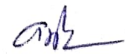
Dated: 07.01.2022

To,

Director,
**M/s Chandra Orthopedic Maternity Centre
and Research Institute,
1/198, Civil Lines, Agra-282002**

Copy for information to:

- (1) The Secretary, Central Board of Direct Taxes, North Block, New Delhi.
- (2) The all Principal Chief Commissioner of Income Tax of India.
- (3) The Chief Commissioner of Income Tax, Ghaziabad.
- (4) The Pr. Commissioner of Income Tax, Dehradun.
- (5) The Pr. Commissioner of Income Tax-I, Kanpur/Agra.
- (6) The ITO-2(1)(1), Agra/Member-Committee.



(Vagish Chandra Mishra)

Jt. Commissioner of Income Tax (T & J),
For Principal Chief Commissioner of Income Tax,
U.P.(West) and Uttarakhand Region,
Kanpur.