



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT

To, CRITICARE HOSPITAL & RESEARCH INSTITUTE 4'TH FLOOR DHANASHREE COMPLEX, NEAR HOTEL HARDEO SITABULDI NAGPUR 440012, Maharashtra India	
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PAN: AAIFC7351G	Dated: 16/11/2021	DIN & Order No : ITBA/COM/F/17/2021-22/1036977010(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

Kindly refer to the above.

Kindly find attached herewith order u/s 17(2) of the Income Tax Act, 1961 dated 09-11-2021 passed by the Pr. Chief Commissioner of Income Tax, Nagpur in your case. This letter is issued for DIN purpose. You are requested to quote the DIN mentioned in this letter with reference to order u/s 17(2) of the IT Act, 1961 dated 09-11-2021.

ITO CO

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Enclosed: Refer to attachment ATTACHMENT\_100040203934.pdf

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,Ayakar Bhavan, Civil Lines NGP, Civil Lines, Telangkhedi Road, NAGPUR, Maharashtra, 440001

Email: NAGPUR.ITO.CO@INCOMETAX.GOV.IN.

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\* DIN-Document Identification No.

Signer: vinay mishra

Date: 16 November 2021 PM 03:38



# कार्यालय, प्रधान मुख्य आयकर आयुक्त, नागपुर

पहला तल, आयकर भवन, तेलंगखेडी रोड, सिविल लाइन्स, नागपुर - 440 001

OFFICE OF THE

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, NAGPUR

1<sup>st</sup> Floor, Aayakar Bhawan, Telangkhedi Road, Civil Lines, Nagpur - 440 001

टेलि./Tel.: 0712-2534264 फॅक्स/Fax: 2565098

ई-मेल/E-mail: nagpur.pccit@incometax.gov.in

F. No. Pr. CCIT/NGP/Tech./17(2)/07/21-22/2021-22

Date: 09/11/2021

Order of approval under sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of sub-section (2) of Section 17 of the Income-tax Act, 1961, read with Rule 3(A)(1) of I. T. Rules, 1962.

In exercise of the powers conferred on me under proviso (ii)(b) to clause (viii) of sub-section (2) of Section 17 of the Income-tax Act, 1961 (43 of 1961), read with Rule 3A of the Income-tax Rules, 1962, I, Pr. Chief Commissioner of Income-tax, Nagpur, hereby approve **Criticare Hospital & Research Institute** for the purpose of the said section, sub-section, clause and proviso, and subject to the guidelines, norms and directions contained in paras 2, 3, 4 and 5 of this Order. This approval is granted on the basis of the recommendation given by the Committee consisting of a Addl./Jt. Commissioner of Income-tax, Asst. Commissioner of Income Tax, Income Tax Officer, Addl. Director, CGHS and Civil Surgeon.

2. Any sum paid by an employer, directly to **Criticare Hospital & Research Institute** for the purpose of medical treatment, of employee/any member of family of employee, shall not be treated as a perquisite for the purpose 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. The employee shall attach with his/her return of income, a certificate from the said hospital, specifying the disease or ailment for which, medical treatment was required and the receipt for the amount paid to the hospital. The approval is granted for treatment of the following diseases and ailments as prescribed in Rule 3A(2) of the Income Tax Rules, 1962, as amended to date:-

(a)	Cancer
(b)	Tuberculosis
(c)	Acquired immunity deficiency syndrome
(d)	Disease or ailments of 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 ENT
(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 except regular obstetric work.
(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 except regular obstetric work.
(j)	Drug addiction requiring medical treatment in a hospital for at least seven continuous days.
(k)	Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.



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

- (i) This approval is not transferable.
- (ii) The approval will not cover Indian systems of medicine and homoeopathic treatment.
- (iii) The hospital shall, at all reasonable times, be open for inspection by such officers of the Income-tax Department, as are duly authorized in this behalf.
- (iv) This approval is subject to the Hospital's continued compliance with the statutory provisions / conditions governing the grant of such approval, and is also subject to modifications/ withdrawal, if necessitated by subsequent changes/ amendments to the statutory provisions governing the grant of approval.
- (v) This approval is subject to withdrawal at any time, if it is found that the approval has been obtained by fraud or through mis-representation of facts.
- (vi) In the event the Hospital ceases to satisfy any of the conditions prescribed by the Income-tax Act, 1961, and Income-tax Rules, 1962, as amended from time to time, it will be mandatory on the part of the Hospital to notify the approval issuing authority of such fact, immediately.

4. This approval is only for the purpose of proviso (ii)(b) to clause (viii) of sub-section (2) of section 17 of the Income-tax Act, 1961, and should not be construed as approval of the Central Government or the Pr Chief Commissioner of Income-tax, Nagpur, or any other statutory authority under the Government, for any other purpose.

5. This approval is granted w.e.f. 09/11/2021 and shall remain in force for three years from 09/11/2021. This approval is subject to the hospital's continued compliance with the statutory conditions under Rule 3A(1) necessary for such approval and such modification, as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961.

6. The application for renewal of approval if any should be submitted at least 60 days before the expiry of the current approval.



The Partner  
Criticare Hospital & Research Institute  
4<sup>th</sup> Floor, Dhanshree Complex, Near Hotel Hardeo  
Sitabuldi, Nagpur

Copy to:

1. The Secretary, Central Board of Direct Taxes, North Block, New Delhi-110 001.
2. All the Pr. Chief Commissioners of Income-tax (CCA) in India
3. All the Commissioners of Income-tax in Nagpur Region.

(Ruby Srivastava)  
Pr. Chief Commissioner of Income-tax, Nagpur

(Vinay Mishra)  
Income-tax Officer(CO)

O/o. the Pr. Chief Commissioner of Income-tax, Nagpur



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT

To, ADSUM HOSPITAL PRIVATE LIMITED Plot No. 97-98 CTO Staff Co-operative Housing Society, Near Sai Mandir Vivekanand Nagar, Wardha Road Nagpur 440015, Maharashtra India	
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PAN: AAQCA7632M	Dated: 16/11/2021	DIN & Order No : ITBA/COM/F/17/2021-22/1036976729(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

Kindly refer to the above.

Kindly find attached herewith order u/s 17(2) of the Income Tax Act, 1961 dated 09-11-2021 passed by Pr. Chief Commissioner of Income Tax, Nagpur in your case. This letter is issued for DIN purpose. You are requested to quote the DIN mentioned in this letter with reference to order u/s 17(2) of the IT Act, 1961 dated 09-11-2021.

ITO CO

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Email: NAGPUR.ITO.CO@INCOMETAX.GOV.IN,  
The website address of the e-filing portal has been changed from [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in) to [www.incometax.gov.in](http://www.incometax.gov.in).  
Document identification No.

This document is digitally signed

Signer: vinay mishra  
Date: 16 November 2021 PM 03:38



# कायोलय, प्रधान मुख्य आयकर आयुक्त, नागपुर

पहला तल, आयकर भवन, तेलंगखेडी रोड, सिविल लाइन्स, नागपुर - 440 001

OFFICE OF THE

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, NAGPUR

1<sup>st</sup> Floor, Aayakar Bhawan, Telangkheedi Road, Civil Lines, Nagpur - 440 001

टेलि./Tel.: 0712-2534264 फॅक्स/Fax: 2565098

ई-मेल/E-mail: nagpur.pccit@incometax.gov.in

F. No. Pr. CCIT/NGP/Tech./17(2)/05/21-22/2021-22

Date: 09 / 11 / 2021

Order of approval under sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of sub-section (2) of Section 17 of the Income-tax Act, 1961, read with Rule 3(A)(1) of I. T. Rules, 1962.

In exercise of the powers conferred on me under proviso (ii)(b) to clause (viii) of sub-section (2) of Section 17 of the Income-tax Act, 1961 (43 of 1961), read with Rule 3A of the Income-tax Rules, 1962, I, Pr. Chief Commissioner of Income-tax, Nagpur, hereby approve **Swasthyam Super Speciality Hospital** for the purpose of the said section, sub-section, clause and proviso, and subject to the guidelines, norms and directions contained in paras 2, 3, 4 and 5 of this Order. This approval is granted on the basis of the recommendation given by the Committee consisting of a Addl./Jt. Commissioner of Income-tax, Asst. Commissioner of Income Tax, Income Tax Officer, Addl. Director, CGHS and Civil Surgeon.

2. Any sum paid by an employer, directly to **Swasthyam Super Speciality Hospital** for the purpose of medical treatment, of employee/any member of family of employee, shall not be treated as a perquisite for the purpose 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. The employee shall attach with his/her return of income, a certificate from the said hospital, specifying the disease or ailment for which, medical treatment was required and the receipt for the amount paid to the hospital. The approval is granted for treatment of the following diseases and ailments as prescribed in Rule 3A(2) of the Income Tax Rules, 1962, as amended to date:-

(a)	Cancer
(b)	Tuberculosis
(c)	Acquired immunity deficiency syndrome
(d)	Disease or ailments of 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, nose 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 except regular obstetric work i.e no maternity patient are admitted.
(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 except regular obstetric work i.e no maternity patient are admitted.
(j)	Burn injuries requiring 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.



(1) Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

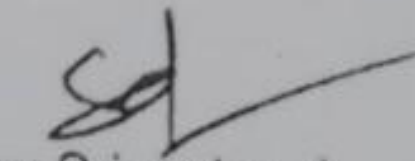
3. This order of approval is subject to the following terms and conditions:
- This approval is not transferable.
  - The approval will not cover Indian systems of medicine and homoeopathic treatment.
  - The hospital shall, at all reasonable times, be open for inspection by such officers of the Income-tax Department, as are duly authorized in this behalf.
  - This approval is subject to the Hospital's continued compliance with the statutory provisions / conditions governing the grant of such approval, and is also subject to modifications/ withdrawal, if necessitated by subsequent changes/ amendments to the statutory provisions governing the grant of approval.
  - This approval is subject to withdrawal at any time, if it is found that the approval has been obtained by fraud or through mis-representation of facts.
  - In the event the Hospital ceases to satisfy any of the conditions prescribed by the Income-tax Act, 1961, and Income-tax Rules, 1962, as amended from time to time, it will be mandatory on the part of the Hospital to notify the approval issuing authority of such fact, immediately.
4. This approval is only for the purpose of proviso (ii)(b) to clause (viii) of sub-section (2) of section 17 of the Income-tax Act, 1961, and should not be construed as approval of the Central Government or the Pr Chief Commissioner of Income-tax, Nagpur, or any other statutory authority under the Government, for any other purpose.
5. This approval is granted w.e.f. 09/11/2021 and shall remain in force for three years from 09/11/2021. This approval is subject to the hospital's continued compliance with the statutory conditions under Rule 3A(1) necessary for such approval and such modification, as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961.
6. The application for renewal of approval if any should be submitted at least 60 days before the expiry of the current approval.



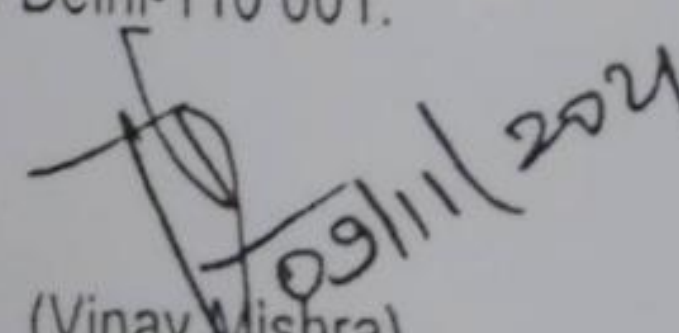
To,  
**The Director**  
**Swasthyam Super Speciality Hospital**  
**(A unit of Adsum Hospital Pvt. Ltd.)**  
**Plot No. 97-98, CTO Staff Co-operative Housing Society**  
**Vivekanand Nagar, Near Sai Mandir, Wardha Road,**  
**Nagpur**

Copy to:

- The Secretary, Central Board of Direct Taxes, North Block, New Delhi-110 001.
- All the Pr. Chief Commissioners of Income-tax (CCA) in India
- All the Commissioners of Income-tax in Nagpur Region.

  
(Ruby Srivastava)

Pr. Chief Commissioner of Income-tax, Nagpur

  
(Vinay Mishra)

Income-tax Officer(CO)

O/o. the Pr. Chief Commissioner of Income-tax, Nagpur



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT

To, RNH HOSPITAL PRIVATE LIMITED HOUSE NO 187 PLOT NO 40, BALRAJ MARG, DHANTOLI NAGPUR, NAGPUR 440012, Maharashtra India	
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PAN: AAJCR5152N	Dated: 16/11/2021	DIN & Order No : ITBA/COM/F/17/2021-22/1036976918(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

Kindly refer to the above.

Kindly find attached herewith order u/s 17(2) of the Income Tax Act, 1961 dated 09-11-2021 passed by the Pr. Chief Commissioner of Income Tax, Nagpur in your case. This letter is issued for DIN purpose. You are requested to quote the DIN mentioned in this letter with reference to order u/s 17(2) of the IT Act, 1961 dated 09-11-2021.

ITO CO

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,Ayakar Bhavan, Civil Lines NGP, Civil Lines, TelangKhedi Road, NAGPUR, Maharashtra, 440001  
Email: NAGPUR.ITO.CO@INCOMETAX.GOV.IN,

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\* DIN-Document Identification No.

This document is digitally signed

Signer: vinay mishra

Date: 16 November 2021 PM 03:38



# कार्यालय, प्रधान मुख्य आयकर आयुक्त, नागपुर

पहला तल, आयकर भवन, तेलंगखेडी रोड, सिविल लाइन्स, नागपुर - 440 001

OFFICE OF THE  
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, NAGPUR

1<sup>st</sup> Floor, Aayakar Bhawan, Telangkhedi Road, Civil Lines, Nagpur - 440 001

टेलि./Tel.: 0712-2534264 फॅक्स/Fax: 2565098

ई-मेल/E-mail: nagpur.pccit@incometax.gov.in

F. No. Pr. CCIT/NGP/Tech./17(2)/04/21-22/2021-22

Date: 09/11/2021

Order of approval under sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of sub-section (2) of Section 17 of the Income-tax Act, 1961, read with Rule 3(A)(1) of I. T. Rules, 1962.

In exercise of the powers conferred on me under proviso (ii)(b) to clause (viii) of sub-section (2) of Section 17 of the Income-tax Act, 1961 (43 of 1961), read with Rule 3A of the Income-tax Rules, 1962, I, Pr. Chief Commissioner of Income-tax, Nagpur, hereby approve **RNH Hospital Pvt. Ltd.** for the purpose of the said section, sub-section, clause and proviso, and subject to the guidelines, norms and directions contained in paras 2, 3, 4 and 5 of this Order. This approval is granted on the basis of the recommendation given by the Committee consisting of a Addl./Jt. Commissioner of Income-tax, Asst. Commissioner of Income Tax, Income Tax Officer, Addl. Director, CGHS and Civil Surgeon.

2. Any sum paid by an employer, directly to **RNH Hospital Pvt. Ltd.** for the purpose of medical treatment, of employee/any member of family of employee, shall not be treated as a perquisite for the purpose 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. The employee shall attach with his/her return of income, a certificate from the said hospital, specifying the disease or ailment for which, medical treatment was required and the receipt for the amount paid to the hospital. The approval is granted for treatment of the following diseases and ailments as prescribed in Rule 3A(2) of the Income Tax Rules, 1962, as amended to date:-

3.

(a)	Cancer
(b)	Tuberculosis
(c)	Acquired immunity deficiency syndrome
(d)	Disease or ailments of 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, requiring surgical operation
(f)	Fracture in any part of the skeletal system or dislocation of vertebrae requiring Surgical operation or orthopedic treatment
(g)	Ailment or disease of the organs mentioned at (d) requiring medical treatment in a hospital for at least three continuous days;
(h)	Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.



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

- (i) This approval is not transferable.
- (ii) The approval will not cover Indian systems of medicine and homoeopathic treatment.
- (iii) The hospital shall, at all reasonable times, be open for inspection by such officers of the Income-tax Department, as are duly authorized in this behalf.
- (iv) This approval is subject to the Hospital's continued compliance with the statutory provisions / conditions governing the grant of such approval, and is also subject to modifications/ withdrawal, if necessitated by subsequent changes/ amendments to the statutory provisions governing the grant of approval.
- (v) This approval is subject to withdrawal at any time, if it is found that the approval has been obtained by fraud or through mis-representation of facts.
- (vi) In the event the Hospital ceases to satisfy any of the conditions prescribed by the Income-tax Act, 1961, and Income-tax Rules, 1962, as amended from time to time, it will be mandatory on the part of the Hospital to notify the approval issuing authority of such fact, immediately.

4. This approval is only for the purpose of proviso (ii)(b) to clause (viii) of sub-section (2) of section 17 of the Income-tax Act, 1961, and should not be construed as approval of the Central Government or the Pr Chief Commissioner of Income-tax, Nagpur, or any other statutory authority under the Government, for any other purpose.

5. This approval is granted w.e.f. 09/11/2021 and shall remain in force for three years from 09/11/2021. This approval is subject to the hospital's continued compliance with the statutory conditions under Rule 3A(1) necessary for such approval and such modification, as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961.

6. The application for renewal of approval if any should be submitted at least 60 days before the expiry of the current approval.



The Director,  
RNH Hospital Pvt. Ltd.,  
Plot No. 40, Balraj Marg, Dhantoli,  
Nagpur-440012

Copy to:

1. The Secretary, Central Board of Direct Taxes, North Block, New Delhi-110 001.
2. All the Pr. Chief Commissioners of Income-tax (CCA) in India
3. All the Commissioners of Income-tax in Nagpur Region.

*sd*

(Ruby Srivastava)

Pr. Chief Commissioner of Income-tax, Nagpur

*Vinay Mishra*  
09/11/2021

(Vinay Mishra)

Income-tax Officer(CO)

O/o. the Pr. Chief Commissioner of Income-tax, Nagpur



भारत सरकार  
GOVT. OF INDIA

कार्यालय - मुख्य आयकर आयुक्त -1, अहमदाबाद  
OFFICE OF THE CHIEF COMMISSIONER OF INCOME TAX -1, AHMEDABAD  
कक्ष सं 708, आयकर भवन, वेजलपुर, अहमदाबाद  
Room No. 708, Aayakar Bhawan, Vejalpur, Ahmedabad  
दूरभाष (079) 26941707, पिन: 380015 / Tel. : (079) 26941707, PIN: 380015  
E mail: ahmedabad.ccit1@incometax.gov.in

No. CC-1/ABD/HQ/17(2)/SH/32/2020-21 / 359

दिनांक : 12/11/2021

**विषय :** आयकर नियमावली, 1962 के नियम 3ए(1) के साथ पठित, आयकर अधिनियम, 1961 की धारा 17 की उप धारा (2) के परन्तुक (viii) के खण्ड (ii) के उप खण्ड (बी) के अधीन शैलबी हॉस्पिटल (शैलबी लिमिटेड की ईकाई) योजना संख्या. 679, हरिदर्शन चौराहा के निकट, नरोडा, अहमदाबाद को अनुमोदन प्रदान करने के बारे में--  
(पैन: AAICS5593B)

अपर आयकर आयुक्त (मुख्य) अहमदाबाद  
कार्या. प्रधान मुख्य आयुक्त (मुख्य) अहमदाबाद  
18 NOV 2021  
प्राप्ति दिनांक  
क्रमांक.....

Approval under sub clause (b) of clause (ii) of the proviso (viii) to clause (2) of section 17 of the I. T. Act, 1961 in respect of Shalby Hospital (A unit of Shalby Ltd.), Scheme No. 679, Nr. Haridarshan Cross Road, Naroda, Ahmedabad (PAN: AAICS5593B) – reg

आयकर अधिनियम, 1961 की धारा 17(2) के अधीन अनुमोदन/Approval u/s 17(2) of the I. T. Act, 1961

आयकर नियमावली, 1962 के नियम 3ए(1) के साथ पठित, आयकर अधिनियम, 1961 की धारा 17 की उप धारा (2) के परन्तुक (viii) के खण्ड (ii) के उप खण्ड (बी) के अधीन और उसमें उल्लिखित मार्गदर्शक सिद्धांतों को ध्यान में रखते हुए मैं मुझे प्रदत्त शक्तियों का प्रत्यायोजन करते हुए:

शैलबी हॉस्पिटल (शैलबी लिमिटेड की ईकाई) योजना संख्या. 679, हरिदर्शन चौराहा के निकट, नरोडा, अहमदाबाद को इसके द्वारा अनुमोदन प्रदान करता हूँ।

In exercise of powers conferred under sub clause (b) of clause (ii) of the proviso (viii) to clause (2) of section 17 of the Income-tax Act, 1961 read with Rule 3A(1) of the Income tax Rules, 1962 and having regard to guidelines prescribed therein, approval is hereby granted to:

**Shalby Hospital (A unit of Shalby Ltd.), Scheme No. 679, Mr. Haridarshan Cross Road, Naroda, Ahmedabad**

उप आयकर आयुक्त (मु.) (प्रशासन), अहमदाबाद	उप आयकर आयुक्त (संपदा), अहमदाबाद
आयकर अधिकारी (म.) (प्रशासन), अहमदाबाद	आयकर अधिकारी (जनसंपर्क), अहमदाबाद
आयकर अधिकारी (क्याबिलिटी), अहमदाबाद	आयकर अधिकारी (क्याबिलिटी), अहमदाबाद

दीपकजी  
12/11/21  
कल्पेश

2. तदानुसार, किसी कर्मचारी द्वारा अपने या अपने परिवार के किसी सदस्य पर आयकर नियमावली, 1962 के नियम 3ए(2) के अधीन विहित रोग अथवा बीमारी के इलाज के लिए किए गए किसी भी खर्च के लिए नियोक्ता द्वारा संदत्त राशि को आयकर अधिनियम 1961 की धारा 15, 16 व 17 के उद्देश्यों के लिए परिलब्धि नहीं माना जाएगा। कर्मचारी को ऐसी राशि के लिए आयकर में छूट दी जाएगी। ऐसी राशि के संबंध में, आयकर अधिनियम, 1961 की धारा 192 के अधीन नियोक्ता कर की कटौती करने के लिए उत्तरदायी नहीं होगा।

प्राप्ति लिपिक/RECEIPT CLERK  
प्रधान मुख्य आयकर आयुक्त  
Principal Chief Commissioner of Income-Tax  
15 NOV 2021  
D5644  
गुजरात, अहमदाबाद  
GUJARAT, AHMEDABAD



अपर आयकर आयुक्त (मुख्य) (प्रशा.)	अपर आयकर आयुक्त (मुख्य) (कार्मिक)
अपर आयकर आयुक्त (मुख्य) (समन्वयन एवं टी.पी.एस.)	अपर आयकर आयुक्त (सी.ओ.)

DCIT copied  
12/11/21

2. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his/her medical treatment of any other member of his/her family at the above mentioned Hospital in respect of the diseases or ailments prescribed under Rule 3A(2) of the Income tax Rules, 1962, shall not be treated as perquisite for the purpose of section 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.

3. यह अनुमोदन केवल आयकर अधिनियम, 1961 की धारा 17 की उप धारा (2) के परन्तुक (viii) के खण्ड (ii) के उप खण्ड (बी) के उद्देश्य के लिए एवं इसको किसी अन्य उद्देश्य के लिए केन्द्रीय सरकार अथवा प्रधान मुख्य आयकर आयुक्त - गुजरात अथवा सरकार के अधीन किसी अन्य सांविधिक प्राधिकरण के अनुमोदन के रूप में नहीं माना जाएगा।

3. The approval is only for the purpose of sub clause (b) of clause (ii) of the proviso (viii) to clause (2) of section 17 of the Income tax Act, 1961 and shall not be construed as approval of the Central Government or the Chief Commissioner of Income tax-1, Ahmedabad or any other statutory authority under the Government, for any other purpose.

4. यह अनुमोदन तारीख 12/03/2021 से 11/03/2024 तक 03 वर्ष की अवधि के लिए मान्य रहेगा। यह अनुमोदन आयकर अधिनियम, 1961 के अधीन ऐसे अनुमोदन तथा संशोधन को नियंत्रित करने वाले प्रावधानों में किसी परिवर्तन द्वारा अनिवार्य बनाने की स्थिति में नियम 3ए(2) के अधीन विहित सांविधिक शर्तों के साथ अस्पताल द्वारा अनवरत अनुपालन पर निर्भर है।

4. The approval is valid for a period of three years from 12/03/2021 to 11/03/2024 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 modifications as may be necessitated by any amendment to the provisions governing the approval under Income tax Act, 1961.

5. यह अनुमोदन का आदेश निम्नलिखित निबंधन एवं शर्तों के अधीन है:-

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

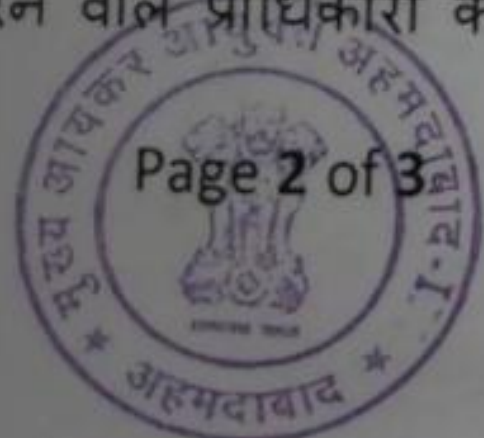
(क) यह अनुमोदन अन्तरणीय नहीं है।

(a) The approval is not transferable,

(ख) आयकर विभाग द्वारा विधिवत रूप से निरीक्षण के लिए प्राधिकृत किए गए अधिकारियों द्वारा निरीक्षण के लिए अस्पताल सभी उचित समय पर खुला रहेगा।

(b) The Hospital shall, at all reasonable times, be open for inspection by such officers of the Income tax Department as are duly authorized in this behalf,

(ग) आयकर नियमावली, 1962 के नियम 3ए के साथ पठित, आयकर अधिनियम, 1961 की धारा 17 की उप धारा (2) के परन्तुक (viii) के खण्ड (ii) के उप खण्ड (बी) के अधीन अस्पताल को विहित शर्तों का पालन करना होगा। कानून द्वारा किसी भी शर्त का उल्लंघन करने पर अस्पताल की ओर से यह अनिवार्य होगा कि ऐसे तथ्य की सूचना अनुमोदन प्रदान करने वाले प्राधिकारी को तुरंत दी जाए।



- (C) The hospital shall conform to such conditions as are prescribed under sub Clause (b) of clause (ii) of the proviso (viii) to clause (2) of section 17 of the Income tax Act, 1961 read with Rule 3A of the Income tax Rules, 1962. In the event that the hospital ceases to satisfy any 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.
- (घ) इस अनुमोदन की समाप्ति के कम से कम 30 दिन पहले अनुमोदन के नवीनीकरण का आवेदन प्रस्तुत किया जाए।
- (d) The application for renewal of approval should be submitted at least 30 days before the expiry of the current approval.

--sd/--

(सतेन्द्र सिंह राणा)

(SATINDER SINGH RANA)

मुख्य आयकर आयुक्त-1, अहमदाबाद।

Chief Commissioner of Income tax-1, Ahmedabad.

निदेशक, शैलबी हॉस्पिटल (शैलबी लिमिटेड की ईकाई) योजना संख्या. 679, हरिदर्शन चौराहा के निकट, नरोडा, अहमदाबाद

The Director, Shalby Hospital (A unit of Shalby Ltd.), Scheme No. 679, Nr. Haridarshan Cross Road, Naroda, Ahmedabad

Copy To/प्रतिलिपि:-

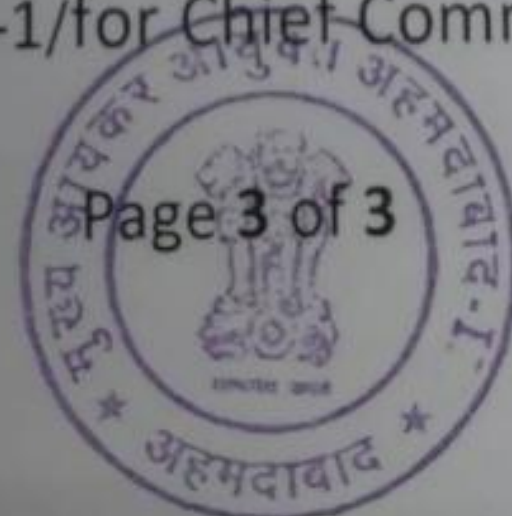
1. सचिव, केन्द्रीय प्रत्यक्ष कर बोर्ड, नई दिल्ली।
- (1) The Secretary, CBDT, New Delhi.
2. प्रधान मुख्य आयकर आयुक्त, गुजरात, अहमदाबाद ।
- (2) Pr.Chief Commissioner of Income-tax, Gujarat, Ahmedabad.
3. मुख्य आयकर आयुक्त (टीडीएस), अहमदाबाद ।
- (3) The CCIT (TDS), Ahmedabad
5. मुख्य आयकर आयुक्त, सुरत / राजकोट ।
- (5) The CCsIT- Rajkot / Surat.
6. आयकर महानिदेशक (अन्वेषण), अहमदाबाद।
- (6) The DGIT (Inv), Ahmedabad
7. प्र. आयकर आयुक्त - 1/3, अहमदाबाद
- (7) Principal Commissioners of Income tax - 1/3, Ahmedabad
8. अतिरिक्त आयकर आयुक्त, रेंज-4(1), अहमदाबाद।
- (8) The Addl. CIT. Range-4(1), Ahmedabad.
9. उप आयकर आयुक्त, - सर्कल- 4(1)(1), अहमदाबाद
10. आयकर अधिकारी, (जनसम्पर्क / कल्याण), अहमदाबाद
11. गार्ड फाईल

रंजीत

(रंजीत एम साह) (Ranjit M Sah)

उप आयकर आयुक्त, (मुख्या.)-1/DCIT(HQ)-1,

कृते, मुख्य आयकर आयुक्त अहमदाबाद-1/for Chief Commissioner of Income-tax-1, Ahmedabad



अपर आयकर आयुक्त (मुख्य) (अहमदाबाद)  
 कार्यालय - मुख्य आयकर आयुक्त -1, अहमदाबाद  
**23 NOV 2021**  
 प्राप्त दिनांक  
 क्रमांक.....



भारत सरकार  
 GOVT. OF INDIA

कार्यालय - मुख्य आयकर आयुक्त -1, अहमदाबाद  
 OFFICE OF THE CHIEF COMMISSIONER OF INCOME TAX -1, AHMEDABAD  
 कक्ष सं 708, आयकर भवन, वैजलपुर, अहमदाबाद  
 Room No. 708, Aayakar Bhawan, Vejalpur, Ahmedabad  
 दूरभाष (079) 26941707, पिन: 380015 / Tel. : (079) 26941707, PIN: 380015  
 E mail: ahmedabad.ccit1@incometax.gov.in

No. CC-1/ABD/HQ/17(2)/AMSSH/23/2020-21

1872

दिनांक : 15/11/2021

**विषय:** आयकर नियमावली, 1962 के नियम 3ए(1) के साथ पठित, आयकर अधिनियम, 1961 की धारा 17 की उप धारा (2) के परन्तुक (viii) के खण्ड (ii) के उप खण्ड (बी) के अधीन आर्थम मल्टी सुपर स्पेशलिटी हॉस्पिटल, गवर्नमेंट पॉलिटेक्निक के सामने, एन कॉलोनी, पांजरापोल के निकट, अंबावाडी, अहमदाबाद को अनुमोदन प्रदान करने के बारे में, (PAN: ABEFA0012D) --

**Sub.:** Approval under sub clause (b) of clause (ii) of the proviso (viii) to clause (2) of section 17 of the I. T. Act, 1961 in respect of Aartham Multi Super Specialty Hospital, Opp. Government Polytechnic, L- colony, Near Panjarapole Cross Roads, Ambawadi, Ahmedabad, (PAN: ABEFA0012D) - reg

आयकर अधिनियम, 1961 की धारा 17(2) के अधीन अनुमोदन/Approval u/s 17(2) of the I. T. Act, 1961

आयकर नियमावली, 1962 के नियम 3ए(1) के साथ पठित, आयकर अधिनियम, 1961 की धारा 17 की उप धारा (2) के परन्तुक (viii) के खण्ड (ii) के उप खण्ड (बी) के अधीन और उसमें उल्लिखित मार्गदर्शक सिद्धांतों को ध्यान में रखते हुए मैं मुझे प्रदत्त शक्तियों का प्रत्यायोजन करते हुए:

आर्थम मल्टी सुपर स्पेशलिटी हॉस्पिटल, गवर्नमेंट पॉलिटेक्निक के सामने, एन कॉलोनी, पांजरापोल के निकट, अंबावाडी, अहमदाबाद को इसके द्वारा अनुमोदन प्रदान करता हूँ।

In exercise of powers conferred under sub clause (b) of clause (ii) of the proviso (viii) to clause (2) of section 17 of the Income-tax Act, 1961 read with Rule 3A(1) of the Income tax Rules, 1962 and having regard to guidelines prescribed therein, approval is hereby granted to:

Aartham Multi Super Specialty Hospital, Opp. Government Polytechnic, L- colony, Near Panjarapole Cross Roads, Ambawadi, Ahmedabad

2. तदनुसार, किसी कर्मचारी द्वारा अपने या अपने परिवार के किसी सदस्य के स्वास्थ्य के लिए उपर उल्लिखित अस्पताल में प्रत्यक्ष रूप से किए गए किसी भी खर्च के लिए नियोक्ता द्वारा सदत्त राशि को आयकर अधिनियम 1961 की धारा 15, 16 व 17 के उद्देश्यों के लिए परिलब्धि नहीं माना जाएगा। कर्मचारी को ऐसी राशि के लिए आयकर में छूट दी जाएगी। ऐसी राशि के संबंध में, आयकर अधिनियम, 1961 की धारा 192 के अधीन नियोक्ता कर की कटौती करने के लिए उत्तरदायी नहीं होगा।

उप आयकर आयुक्त (मुख्य), अहमदाबाद	उप आयकर आयुक्त (संभार), अहमदाबाद
पर आयकर	पर आयकर



Page 1 of 3

प्राप्ती लिपिक/RECEIPT CLERK  
 प्रधान मुख्य आयकर आयुक्त  
 Principal Chief Commissioner of Income-Tax  
**17 NOV 2021**  
 15744  
 गुजरात, अहमदाबाद  
 GUJARAT, AHMEDABAD

अपर आयकर आयुक्त (मुख्य) (संभार)	अपर आयकर आयुक्त (मुख्य) (संभार)
अपर आयकर आयुक्त (संभार) एवं टी.सी.एस.	अपर आयकर आयुक्त (संभार)

To: Kishor (M.T.S)

DCIT/CC/0001/21  
 23/11

2. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his/her medical treatment of any other member of his/her family at the above mentioned Hospital in respect of the diseases or ailments prescribed under Rule 3A(2) of the Income tax Rules, 1962, shall not be treated as perquisite for the purpose of section 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.

3. यह अनुमोदन केवल आयकर अधिनियम, 1961 की धारा 17 की उप धारा (2) के परन्तुक (viii) के खण्ड (ii) के उप खण्ड (बी) के उद्देश्य के लिए एवं इसको किसी अन्य उद्देश्य के लिए केन्द्रीय सरकार अथवा प्रधान मुख्य आयकर आयुक्त - गुजरात अथवा सरकार के अधीन किसी अन्य सांविधिक प्राधिकरण के अनुमोदन के रूप में नहीं माना जाएगा।

3. The approval is only for the purpose of sub clause (b) of clause (ii) of the proviso (viii) to clause (2) of section 17 of the Income tax Act, 1961 and shall not be construed as approval of the Central Government or the Chief Commissioner of Income tax-1, Ahmedabad or any other statutory authority under the Government, for any other purpose.

4. यह अनुमोदन तारीख 15/11/2021 से 14/11/2024 तक 03 वर्ष की अवधि के लिए मान्य रहेगा। यह अनुमोदन आयकर अधिनियम, 1961 के अधीन ऐसे अनुमोदन तथा संशोधन को नियंत्रित करने वाले प्रावधानों में किसी परिवर्तन द्वारा अनिवार्य बनाने की स्थिति में नियम 3ए(2) के अधीन विहित सांविधिक शर्तों के साथ अस्पताल द्वारा अनवरत अनुपालन पर निर्भर है।

4. The approval is valid for a period of three years from 15/11/2021 to 14/11/2024 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 modifications as may be necessitated by any amendment to the provisions governing the approval under Income tax Act, 1961.

5. यह अनुमोदन का आदेश निम्नलिखित निबंधन एवं शर्तों के अधीन है:-

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

(क) यह अनुमोदन अन्तरणीय नहीं है।

(a) The approval is not transferable,

(ख) आयकर विभाग द्वारा विधिवत रूप से निरीक्षण के लिए प्राधिकृत किए गए अधिकारियों द्वारा निरीक्षण के लिए अस्पताल सभी उचित समय पर खुला रहेगा।

(b) The Hospital shall, at all reasonable times, be open for inspection by such officers of the Income tax Department as are duly authorized in this behalf,

(ग) आयकर नियमावली, 1962 के नियम 3ए के साथ पठित, आयकर अधिनियम, 1961 की धारा 17 की उप धारा (2) के परन्तुक (viii) के खण्ड (ii) के उप खण्ड (बी) के अधीन अस्पताल को विहित शर्तों का पालन करना होगा। कानून द्वारा किसी भी शर्त का उल्लंघन करने पर अस्पताल की ओर से यह अनिवार्य होगा कि ऐसे तथ्य की सूचना अनुमोदन प्रदान करने वाले प्राधिकारी को तुरंत दी जाए।

(C) The hospital shall conform to such conditions as are prescribed under sub



Clause (b) of clause (ii) of the proviso (viii) to clause (2) of section 17 of the Income tax Act, 1961 read with Rule 3A of the Income tax Rules, 1962. In the event that the hospital ceases to satisfy any 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.

- (घ) इस अनुमोदन की समाप्ति के कम से कम 30 दिन पहले अनुमोदन के नवीनीकरण का आवेदन प्रस्तुत किया जाए।
- (d) The application for renewal of approval should be submitted at least 30 days before the expiry of the current approval.

--Sd/--

(सतेन्द्र सिंह राणा)

(SATINDER SINGH RANA)

मुख्य आयकर आयुक्त-1, अहमदाबाद।

Chief Commissioner of Income tax-1, Ahmedabad.

निदेशक, आर्थम मल्टी सुपर स्पेशलिटी हॉस्पिटल, गवर्नमेंट पॉलिटेक्निक के सामने, एल कॉलोनी, पांजरापोल के निकट, अंबावाडी, अहमदाबाद - 380006

The Director, Aartham Multi Super Specialty Hospital, Opp. Government Polytechnic, L- colony, Near Panjarapole Cross Roads, Ambawadi, Ahmedabad - 380006

Copy To/प्रतिलिपि:-

1. सचिव, केन्द्रीय प्रत्यक्ष कर बोर्ड, नई दिल्ली।
- (1) The Secretary, CBDT, New Delhi.
2. प्रधान मुख्य आयकर आयुक्त, गुजरात, अहमदाबाद ।
- (2) Pr.Chief Commissioner of Income-tax, Gujarat, Ahmedabad.
3. मुख्य आयकर आयुक्त (टीडीएस), अहमदाबाद ।
- (3) The CCIT (TDS), Ahmedabad
5. मुख्य आयकर आयुक्त, सुरत / राजकोट ।
- (5) The CCsIT- Rajkot / Surat.
6. आयकर महानिदेशक (अन्वेषण), अहमदाबाद।
- (6) The DGIT (Inv), Ahmedabad
7. प्र. आयकर आयुक्त - 1/3, अहमदाबाद
- (7) Principal Commissioners of Income tax - 1/3, Ahmedabad
8. अतिरिक्त आयकर आयुक्त, रेंज-4(1), अहमदाबाद।
- (8) The Addl. CIT. Range-2(1), Ahmedabad.
9. आयकर अधिकारी, वार्ड, 5(3)(1), अहमदाबाद
10. आयकर अधिकारी, (जनसम्पर्क / कल्याण), अहमदाबाद
11. गार्ड फाईल

रंजीत

(रंजीत एम साह) (Ranjit M Sah)

उप आयकर आयुक्त, (मुख्या.)-1/DCIT(HQ)-1,

कृते, मुख्य आयकर आयुक्त अहमदाबाद-1/for Chief Commissioner of Income-tax-1, Ahmedabad

