

3. The hospital shall ensure that the hospital should drug reactions and other allergic manifestations resulting medical treatment of hospital for at least three consecutive days.

4. The employer will not be liable to deduct tax at source u/s 19C in respect of such sum.

5. The approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income Tax, Delhi Region or any other statutory authority under the Government for any other purpose.

6. This approval is subject to withdrawal 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 and is subject to modification/Withdrawal, if necessitated by subsequent change in provisions governing the approval.

7. This approval takes effect from 31.03.2021 after the expiry of earlier order and shall remain in force till 31.07.2024. This approval is subject to the hospital's continued compliance with the statutory conditions under Rule 3A(1) 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.

8. This approval is subject to terms & conditions as mentioned hereunder:

(i) This approval is not transferable and is applicable only to the premises occupied by the hospital as mentioned in part 5 of this order.

(ii) 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.

(iii) The hospital shall conform to such conditions as prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rules, 1962. In the event the establishment ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the Principal Officer to notify the authority issuing this approval of such fact immediately.

(iv) The application for renewal of approval should be submitted at least 30 days before the expiry of current approval.

(v) For the purpose of extension of approval, a certificate should be filed to the effect that all the conditions specified in Rule 3A of the Income Tax Rules, 1962 continue to be satisfied and that no substantive/medical change has occurred in the facts reported in the original application.

(Rajat Bansal)

Principal Chief Commissioner of Income Tax, Delhi

F. No. Pr. C. C. (Hqs.) Coord./Cygnus Hospital, Karnal/2022-23. P. 5/1 Dated 06.09.2021

Copy to

1. All the Pr. Chief Commissioners of Income Tax (CCA).
2. M/s Cygnus Super Speciality Hospital (A unit of Cygnus Medicare Private Limited), Near Bypass Road, UJA Sector-20, Gurgaon, Haryana.

(Tarun Jarwal)
Dy. Commissioner of Income Tax (Hqs.) (Coord)-II, Delhi.