



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

To,  GOKUL LIFE CARE PRIVATE LIMITED . SHIV KRUPA, OPP. AKSHAR ROAD,10- INDRAPRASTHNAGAR, NEAR PANCHAVATI SOCIETY RAJKOT 360001,Gujarat India	
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PAN: <b>AADCG9793L</b>	Dated: <b>28/07/2023</b>	DIN & Order No : <b>ITBA/COM/F/17/2023-24/1054715452(1)</b>
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Sir/ Madam/ M/s,

**Subject: Proceedings under section 17(2) - Order**

**ORDER**

**Approval 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.**

Gokul Hospital, Rajkot, a unit of Gokul Life Care Pvt. Ltd. (PAN: AADCG9793L) has sought approval 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 vide its application dated 30.06.2022 received on 04.07.2022.

2. In exercise of powers conferred by 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 (43 of 1961) read with Rule 3A(1) of the I T Rules 1962, I, the Chief Commissioner of Income Tax, Rajkot hereby approve Gokul Hospital, Rajkot, a unit of Gokul Life Care Pvt. Ltd. (PAN: AADCG9793L), 12/14 Manhar Plot, Vidyanagar Main Road, Rajkot for the purpose of the said clause.

3. Any sum paid by an employer in respect of any expenditure actually incurred by an employee on his medical treatment or of any member of his family at Gokul Hospital, Rajkot, a unit of Gokul Life Care Pvt. Ltd., 12/14 Manhar Plot, Vidyanagar Main Road, Rajkot in respect of medical treatment of the diseases or ailments mentioned in 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

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ROOM NO:615, AAYAKAR BHAWAN, RACE COURSE RING ROAD, RAJKOT, Gujarat, 360001  
Email: RAJKOT.CCIT@INCOMETAX.GOV.IN,

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employer will not be liable to deduct tax under section 192 of the Income Tax Act, 1961 in respect of such sum.

4. This order is effective for the treatment of following diseases:

- i) Disease or ailment of the 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
- ii) Ailment or disease of the eye, ear nose or throat, requiring surgical operation
- iii) Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopaedic treatment.
- iv) gynaecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention
- v) Ailment or disease of the organs mentioned at (i) requiring medical treatment in a hospital for at least three continuous days
- vi) gynaecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days
- vii) burn injuries requiring medical treatment in a hospital for at least three continuous days
- viii) Mental disorder – neurotic or psychotic – requiring medical treatment in a hospital for at least three continuous days
- ix) Drug addiction requiring medical treatment in a hospital for at least seven continuous days
- x) Anaphylectic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

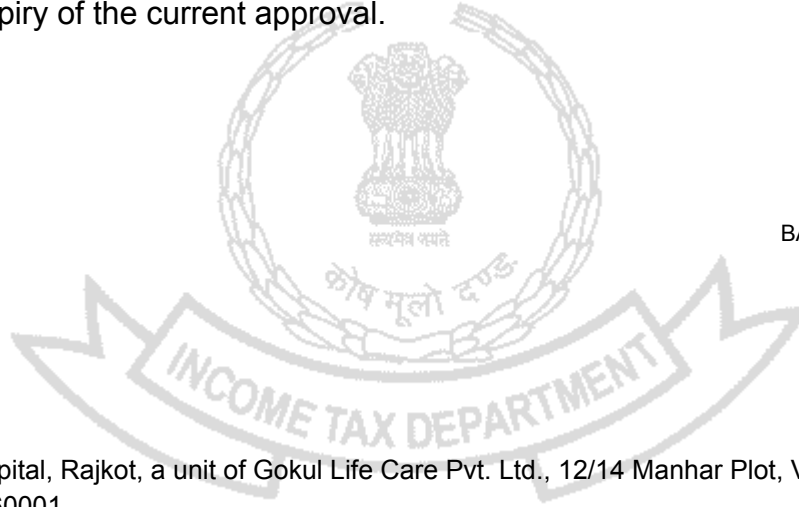
5. This order is effective for a period of three years from date 15.07.2022 to date 14.07.2025 for the treatment of all diseases mentioned in Rule 3A(2) of the Income Tax Rules, 1962.

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

7. This approval is subject to the hospital's continued compliance with the statutory conditions necessary under I T Rule 3A(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.

8. 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 such Officer 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 sub clause (viii) of clause 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 by law, it shall be mandatory on the part of the hospital to notify the approval issuing authority of such fact immediately.
- d) The application for renewal of approval should be submitted at least 30 days before the expiry of the current approval.



BANWARI LAL MEENA  
CCIT, RAJKOT

**Copy to:**

- (1) Gokul Hospital, Rajkot, a unit of Gokul Life Care Pvt. Ltd., 12/14 Manhar Plot, Vidyanagar Main Road, Rajkot-360001.
- (2) The Secretary, CBDT, New Delhi.
- (3) The Pr. Chief CIT, Ahmedabad.
- (4) The Chief CIT-I / II / III / IV Ahmedabad
- (5) The Chief CIT-Baroda & Surat
- (6) The DGIT(Inv.), Ahmedabad
- (7) The Pr.CsIT- I, Rajkot & The Pr.CIT, Jamnagar
- (8) The Addl. CIT, Range – 1(1), Rajkot.

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CCIT, RAJKOT

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