

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
ADDL/JCIT(HQ)(ADMN) CCIT
SURAT

To, PRAGNESH YASHVANT BHARPODA ANITA SURGICAL HOSPITAL, STATION ROAD DAHOD 389151,Gujarat India	
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PAN: ALBPB2585P	Dated: 01/09/2022	DIN & Order No : ITBA/COM/F/17/2022-23/1045113098(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

Corrigendum

Please refer the order no. ITBA/COM/F/17/2022-23/1043087185(1) dated 20.05.2022 related to the Approval of Hospital under sub clause (b) of clause (ii) of the proviso to sub- clause(viii) of clause(2) of section 17 of Income Tax Act, 1961 r.w.s 3A of the I.T. Rules, 1962 granted in the case of Gujarat Kidney & Superspeciality Hospital, New India Mill Compound, Nr. Jetalpur, Overbridge, Jetalpur Road, Vadodara.

2. In para 1 and 2 of the order mentioned above the name and PAN of the Hospital may be read as "**Gujarat Kidney & Superspeciality Hospital, Prop. Shri Pragnesh Yashvant Bharpoda, PAN: ALBPB2585P**", instead of **Gujarat Kidney & Superspeciality Hospital, PAN: AAOFG9144P**

3. Further, the other paras in the order no. ITBA/COM/F/17/2022-23/1043087185(1) dated 20.05.2022 remain unchanged.

RAHUL KUMAR

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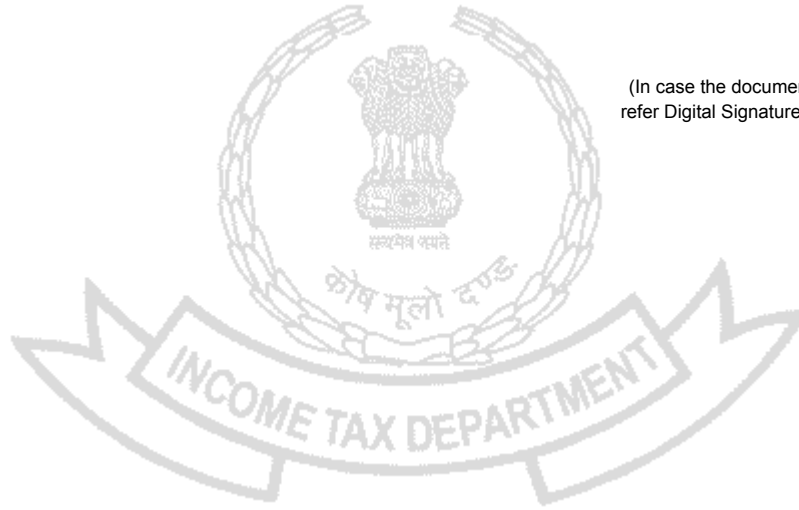
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1. All the Pr.Chief Commissioner of Income Tax, in India
- 2.All the Chief Commissioner of Income Tax, in India
3. All the Pr.CsIT/CsIT of Gujarat Region.

RAHUL KUMAR



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SURAT

To, GUJARAT KIDNEY HOSPITAL 1ST FLOOR, ABHINAV COMP. 67, VISHWAS COLONY, NEAR CHIKUVADI JETALPUR ROAD VADODARA 390007, Gujarat India	
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PAN: AAOFG9144P	Dated: 20/05/2022	DIN & Order No : ITBA/COM/F/17/2022-23/1043087185(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

Approval of Hospital 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

In exercise of the powers vested in the undersigned under sub-clause (b) of the clause (ii) of proviso to sub-clause (viii) of clause (2) of section 17 of the Income-tax Act, 1961 (43 of 1961) r.w.r. 3A of the IT Rules, 1962 approval is hereby granted to "Gujarat Kidney & Superspeciality Hospital, New India Mill Compound, Nr. Jetalpur, Overbridge, Jetalpur Road, Vadodara, PAN: AAOFG9144P" for purpose of the said sub-clause.

2. Any sum paid by the employer directly to "Gujarat Kidney & Superspeciality Hospital, New India Mill Compound, Nr. Jetalpur, Overbridge, Jetalpur Road, Vadodara, PAN: AAOFG9144P" for the purpose of medical treatment of diseases or ailments as mentioned in Rule 3A(2) of the I.T.Rules, 1962, of any employee or any member of the employee's family shall not be treated as a perquisite in the hands of such employee in terms of sub-clause(b) of clause (ii) of the proviso to Section 17(2)(viii) of the Income-tax Act, 1961.

Sub-Rule No.	Diseases or ailment prescribed under Tule 3A(2)
(a)	Cancer;
(b)	Tuberculosis;

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(c)	Acquired immunity deficiency syndrome
(d)	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
(f)	Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopaedic treatment
(h)	Ailment or disease of the organs mentioned at (d), requiring medical treatment in a hospital for at least three continuous days;
(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;
(l)	Drug addiction requiring medical treatment in a hospital for at least seven continuous days
(m)	Anaphylectic 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 is effective for a period of three years for the treatment of diseases mentioned in sub rule (a), (b), (c), (d), (f), (h), (j), (k), (l) and (m) of the Rule 3A(2) of the **Income Tax Rule**, from **22.03.2022 to 21.03.2025**.

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

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

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

1. This approval is not transferable.
2. The Hospital shall at all reasonable times be open for inspection by such officer of the Income Tax Department as is duly authorized in this behalf.
3. The hospital shall confirm to such conditions as are prescribed under proviso (ii) to section 17(2)(viii) of the Income-tax Act 1961 r.w. Rule 3 A of the Income Tax Rules 1962. In the event that the hospital ceases to satisfy any of the conditions prescribed by the law, it will be mandatory on the part of the hospital to notify the approval issuing authority of such fact immediately.
4. The application for renewal of approval should be submitted at least 60 days before the expiry of the current approval.

प्रेषण लिपिक
मुख्या आयकर आयुक्त कार्यालय,
कमरा नं. 311, आयकर भवन,
मजुरा गेट, सुरत-395001.

Rahul Kumar
24/05/22

RAHUL KUMAR

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INCOME TAX DEPARTMENT