



OFFICE
OF

THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, PUNE

Aayakar Bhavan, 12, Sadhu Vaswani Road, Pune 411 001

T: 020-26053741 PBX 020-26127244

Email ID: pune.devt.tech@incometax.gov.in

Order No.- F. No. PN/PR.CC/Tech/14/1(3)/2021-22/397
DIN No.- ITBA/COM/F/2021-22/1036597329(1)

ORDER

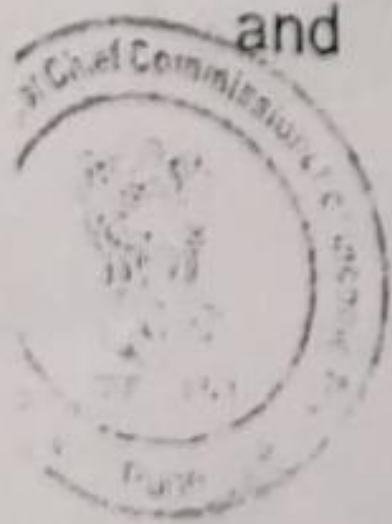
In exercise of the powers conferred under Sub-clause (b) of Clause (ii) of the proviso to Clause (viii) of Sub-section (2) of Section 17 of the Income-tax Act, 1961, and having regard to the guidelines prescribed in Rule 3A of the I.T. Rules, 1962, approval is hereby granted to **Healing Hands Clinic Pvt. Ltd., Millennium Star Extension, 4th floor, Adjacent to Ruby Hall, Dhole Patil Road, Pune-411001 (PAN- AADCH5291G)**, for the purpose of the said sub-clause subject to the conditions mentioned here in below.

02. Any sum paid by an employer in respect of any expenditure actually incurred by the employee on his / her medical treatment or treatment of any member of his / her family at **Healing Hands Clinic Pvt. Ltd., Millennium Star Extension, 4th floor, Adjacent to Ruby Hall, Dhole Patil Road, Pune-411001**, mentioned in Para. 1 above, for any of the diseases or ailments mentioned in Para 4 below, shall not be treated as a perquisite for the purposes of sections 15, 16 and 17 of the Income-tax Act, 1961.

03. The said sum shall be exempt from Income-tax in the hands of the employee provided he / she attaches 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 employer will not be liable to deduct tax u/s. 192 in respect of such sum.

04. The approval is granted for the treatment of the following disease and ailment out of those prescribed in Rule 3A(2) of I.T. Rules, 1962

(a) **The disease or ailment of the digestive system requiring surgical operation.**



2/0

05. As per Rule 3A(1), the hospital should be registered with the local authority for getting approval under the above sub-clause. In the instant case the certificate of Registration under Rule 5 of the Bombay Nursing Homes Registration Act, 1949, has been issued by the Local Authority i.e. Pune Municipal Corporation, Pune vide registration No. LCBT-2016-00024 dated 18/06/2016.

06. The approval for u/s 17(2) will take effect from the date of issue of this order and shall remain in force till 31/03/2022.

07. This approval is subject to the hospital's continued compliance with the statutory conditions for such approval under Rule 3A and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income-tax Act and the Income-tax Rules. In the event the hospital ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the hospital to inform the authority granting the approval of such fact immediately.

08. This approval is liable to be withdrawn 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. The approval is also subject to modification /withdrawal, if necessitated by subsequent changes in the provisions governing the approval.

09. This approval is subject to the following further terms and conditions:

- a) This approval is not transferable.
- b) The hospital shall at all reasonable times be open for inspection by Officers of the Income-tax Department, duly authorized in this behalf.

10. This issues with the approval of Principal Chief Commissioner of Income-Tax, Pune.



Date - 27/10/2021

(Mahender Bishnoi)

Addl. Commissioner of Income Tax (HQ)(Coord & Tech)
for Principal Chief Commissioner of Income-tax, Pune.

To,
Healing Hands Clinic Pvt. Ltd.,
Millennium Star Extension, 4th floor,
Adjacent to Ruby Hall, Dhole Patil Road, Pune-411001

Copy to:

1. All the Pr. Chief Commissioners of Income-Tax, in India.
2. The Chief Commissioner of Income tax- Pune
3. The Director General of Income-tax (Inv.), Pune
4. The Pr.CsIT-1/2/3, Pune
5. The CIT(TDS)/Audit/Exemptions/All CsIT(AU)
6. The ACIT(HQ)(Admn.), O/o. Pr.CCIT, Pune.

(Sunil P. Shinde)

Dy. Commissioner of Income-Tax (HQ) (Coord & Tech.),
for Pr. Chief Commissioner of Income -Tax, Pune





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)/ONAPICU/15/2020-21

365

दिनांक : 26/10/2021

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 **औरेंज निओनेटल पीडियाट्रिक इंटेंसिव केयर यूनिट, 301-305, सिग्मा आरकेड, विजय सेल्स के उपर, ओएनजीसी अवनी भवन के पास, विसत सर्कल, साबरमती चांदखेड़ा रोड, अहमदाबाद** को अनुमोदन प्रदान करने के बारे में--

अपर आयकर आयुक्त (मुख्या) (समन्वय) कार्या. प्रधान मुख्य आयकर आयु., अ'बाद

1-0 NOV 2021

प्राप्ति दिनांक

कमांक.....

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 Orange Neonatal And Pediatric Intensive Care Unit, 301-305, Sigma Arcade, Above Vijay Sales, Nr. ONGC Avani Bhavan, Visat Circle, Sabarmati-Chandkheda Road, Ahmedabad – 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:

औरेंज निओनेटल पीडियाट्रिक इंटेंसिव केयर यूनिट, 301-305, सिग्मा आरकेड, विजय सेल्स के उपर, ओएनजीसी अवनी भवन के पास, विसत सर्कल, साबरमती चांदखेड़ा रोड, 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:

Orange Neonatal And Pediatric Intensive Care Unit, 301-305, Sigma Arcade, Above Vijay Sales, Nr. ONGC Avani Bhavan, Visat Circle, Sabarmati-Chandkheda Road, Ahmedabad

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 ऊपर उल्लिखित अस्पताल में प्रत्यक्ष रूप से 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।

प्राप्ती लिपिक/RECEIPT CLERK
प्रधान मुख्य आयकर आयुक्त
Principal Chief Commissioner of Income Tax

09 NOV 2021

R 7228

गुजरात, अहमदाबाद
GUJARAT, AHMEDABAD

अपर आयकर आयुक्त (मुख्या.) (प्रशा.)	अपर आयकर आयुक्त (मुख्या.) (कार्या.)
अपर आयकर आयुक्त (मुख्या.) (समन्वयन एवं टी.पी.एस.)	अपर आयकर आयुक्त (सी.ओ.)

Page 1 of 3



CC Coord.

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 26/10/2021 से 25/10/2024 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 26/10/2021 to 25/10/2024 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, औरेंज निओनैटल पीडियाट्रिक इंटेंसिव केयर यूनिट, 301-305, सिग्मा आरकेड, विजय सेल्स के उपर, ओएनजीसी अवनी भवन के पास, विसत सर्कल, साबरमती चांदखेड़ा रोड, अहमदाबाद
The Director, Orange Neonatal And Pediatric Intensive Care Unit, 301-305, Sigma Arcade, Above Vijay Sales, Nr. ONGC Avani Bhavan, Visat Circle, Sabarmati-Chandkheda Road, 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-1(1), Ahmedabad.
9. आयकर अधिकारी, वार्ड, 1(1)(1), अहमदाबाद
10. आयकर अधिकारी, (जनसम्पर्क / कल्याण), अहमदाबाद
11. गार्ड फाईल

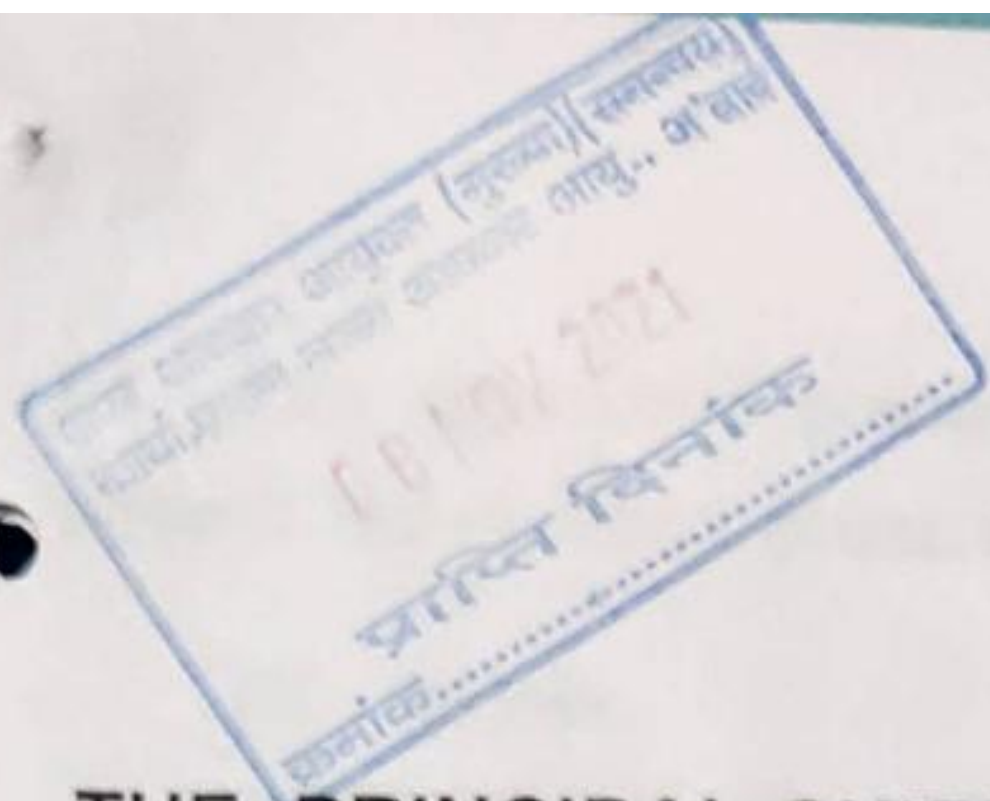
रंजीत

(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





OFFICE
OF
THE PRINCIPAL CHIEF COMMISSIONER OF INCOME -TAX,PUNE
Aayakar Bhavan,12,Sadhu Vaswani Road, Pune 411 001

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T: 020-26053741 PBX : 020-26127244

Order No.- F. No. PN/PR.CC/Tech/14/1(4)/2021-22 13674

DIN No.-ITBA/COM/F/17/2021-22/1036518989(1) dated 21.10.2021

ORDER

In exercise of the powers conferred 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, and having regard to the guidelines prescribed in Rule 3A of the I.T. Rules, 1962, approval is hereby granted to **Saideep Healthcare & Research Pvt. Ltd., 104/A1.1/2 Plot No. 1, Viraj Estate, Yashwant Colony, Near DSP Chowk, Ahmednagar-414 003**, for the purpose of the said sub-clause subject to the conditions mentioned here in below.

02. Any sum paid by an employer in respect of any expenditure actually incurred by the employee on his / her medical treatment or treatment of any member of his / her family at **Saideep Healthcare & Research Pvt. Ltd., 104/A1.1/2 Plot No. 1, Viraj Estate, Yashwant Colony, Near DSP Chowk, Ahmednagar-414 003**, mentioned in Para. 1 above, for any of the diseases or ailments mentioned in Para 4 below, shall not be treated as a perquisite for the purposes of sections 15, 16 and 17 of the Income-tax Act, 1961.

03. The said sum shall be exempt from Income-tax in the hands of the employee provided he / she attaches 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 employer will not be liable to deduct tax u/s. 192 in respect of such sum.

अपर आयकर आयुक्त (मुख्या.)(पशा.)	अपर आयकर आयुक्त (मुख्या.)(कार्मिक)
अपर आयकर आयुक्त (मुख्या.) (समन्वयन एवं टी.पी.एस.)	अपर आयकर आयुक्त (सी.ओ.)

04. The approval is granted for the treatment of the following disease and ailment out of those prescribed in Rule 3A(2) of I.T.Rules, 1962 :-

- (a) Cancer;
- (b) Tuberculosis;
- (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;
- (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 orthopedic treatment ;
- (g) Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;
- (h) Ailment or disease of the organs mentioned at (d), requiring medical treatment in a hospital for at least three continuous days;
- (i) Gynecological or obstetric ailment or disease 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) Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

05. As per Rule 3A(1), the hospital should be registered with the local authority for getting approval under the above sub - clause. In the instant case the certificate of Registration under section 3, of the Maharashtra Nursing Homes Registration Act, 1949, has been issued by the Local Authority i.e. Ahmednagar

Municipal Corporation, Ahmednagar vide Registration No. 685 dated 28/08/2018 which is valid till 31/03/2024.

06. The approval for u/s.17(2) will take effect from the date of issue of this order and shall remain in force till **31/03/2024**.

07. This approval is subject to the hospital's continued compliance with the statutory conditions for such approval under Rule 3A and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income-tax Act and the Income-tax Rules. In the event the hospital ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the hospital to inform the authority granting the approval of such fact immediately.

08. This approval is liable to be withdrawn 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. The approval is also subject to modification /withdrawal, if necessitated by subsequent changes in the provisions governing the approval.

09. This approval is subject to the following further terms and conditions:

a) This approval is not transferable.

b) The hospital shall at all reasonable times be open for inspection by Officers of the Income-tax Department, duly authorized in this behalf.

10. This issues with the approval of Principal Chief Commissioner of Income-Tax, Pune.

Sd/-

(Sunil P. Shinde)

Dy. Commissioner of Income Tax (HQ)(Coord & Tech),
Principal Chief Commissioner of Income-tax, Pune.

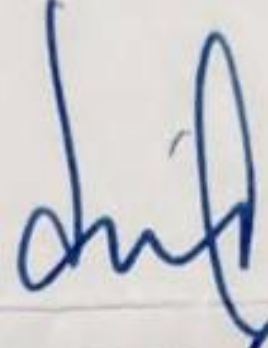
Date: 21.10.2021

To,

**Saideep Healthcare & Research Pvt. Ltd.,
104/A1+104/1/2 Plot No. 1+1, Viraj Estate,
Yashwant Colony, Near DSP Chowk,
Ahmednagar-414 003**

Copy to:

- 1) All the Pr. Chief Commissioners of Income-Tax, in India.
- 2) The Chief Commissioner of Income tax- Pune
- 3) The Director General of Income-tax (Inv.), Pune
- 4) The Pr.CsIT-1/2/3, Pune
- 5) The CIT(TDS)/Audit/Exemptions/All CsIT(AU)
- 6) The ACIT(HQ)(Admn.), O/o. Pr.CCIT, Pune.



(Sunil P. Shinde)

Dy. Commissioner of Income-Tax (HQ) (Coord&Tech.),
for Pr. Chief Commissioner of Income -Tax, Pune