



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
PCCIT(E) as CCIT

To, LIVER FOUNDATION WEST BENGAL 53 GOPAL BANERJEE LANE, HOWRAH HOWRAH 711101, West Bengal	
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PAN: AAAAL1807H	Dated: 07/07/2023	DIN & Letter No : ITBA/COM/F/17/2023-24/1054211025(1)
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Sir/ Madam/ M/s,

**Subject: Online service of Orders - Letter**

Please find the attached order under sub-clause (b) of clause (ii) of the proviso to clause (2) of section 17 of the Income-tax Act, 1961 in the case of M/s Indian Institute of Liver and Digestive Sciences (A unit of Liver Foundation) (PAN - AAAAL1807H), Sitala (East), IILDS, Hospital Road, Raipur, Sonarpur, Kolkata - 700 150 for information.

MOHANISH VERMA  
PCCIT(E) as CCIT

Enclosed: Refer to attachment ATTACHMENT\_100064276310.pdf



**OFFICE OF THE  
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (EXEMPTIONS), DELHI**

25<sup>th</sup> Floor, E-2 Block, Pratyaksh Kar Bhawan, Civic Centre,  
J.L.N. Marg, New Delhi -110002.

**APPROVAL UNDER SUB-CLAUSE (b) OF CLAUSE (ii) OF THE PROVISO TO CLAUSE (2) OF SECTION 17 OF THE INCOME TAX ACT, 1961 (READ WITH RULES 3A(1) & 3A(2) OF INCOME TAX RULES, 1962)**

In exercise of powers conferred on the Principal Chief Commissioner of Income Tax (Exemptions) under Sub-Clause (b) of clause (ii) of the proviso to clause (2) of section 17 of the Income Tax Act, 1961, I, Principal Chief Commissioner of Income Tax (Exemptions), Delhi, having regard to the guidelines prescribed in rule 3A(1) & 3A(2) of the Income Tax Rules, 1962 for the grant of approval to a hospital, hereby grant approval to **M/s Indian Institute of Liver and Digestive Sciences (A unit of Liver Foundation) (PAN - AAAAL1807H), Sitala (East), IILDS, Hospital Road, Rajpur, Sonarpur, Kolkata - 700 150 assessed to tax with Commissioner of Income Tax (Exemptions), Kolkata** for the purposes of the said Sub-Clause (b) of clause (ii) of the proviso to clause (2) of section 17 of the Income Tax Act, 1961.

2. Accordingly, 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 in the above mentioned Hospital in respect of the following prescribed diseases as mentioned in Rule 3A (2) of the Income Tax Rules, 1962 shall not be treated as a perquisite in the hands of the employee for the purposes of sections 15, 16 & 17 of the Income Tax Act, 1961 as under:-

a	Cancer for the below mentioned carcinoma only:- i. Hepatocellular Carcinoma                      ii. Intestinal Carcinoma iii. Cholangio Carcinoma                      iv. Pancreatic Carcinoma
b	Tuberculosis ( <b>For Intestinal Tuberculosis only</b> )
d	Disease of 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 ( <b>For Liver, Gall Bladder and Digestive System only</b> )
h	Ailment or disease of the organs mentioned at (d), requiring medical treatment in a hospital for at least three continuous days;

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

4. 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 changes in provisions governing the approval.

5. **This order will be effective from the date of approval and shall remain in force till the end of three years.** 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.

**TERMS AND CONDITIONS**

1. This approval is not transferable.
2. 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.
3. 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 of the hospital to notify the authority issuing this approval of such facts immediately.
4. The application for renewal of approval should be submitted at least 30 days before the expiry of the current approval.
5. Subsequent approval by way of an order in writing shall be subject to fulfillment of the conditions. An affidavit to 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/material change has occurred in the facts reported in the original application.



**(Mohanish Verma)**

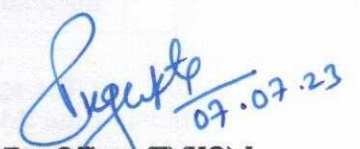
Principal Chief Commissioner Of Income Tax (Exemptions),  
New Delhi.

F.No: PCCIT(E)/03(I)/17(2)(ii)(b)/2023-24/ 1217

Dated: 07.07.2023

**Copy to:-**

1. All Pr. Chief Commissioners of Income Tax in India.
2. The Commissioner of Income Tax (Exemptions), Kolkata.
3. M/s Indian Institute of Liver and Digestive Sciences (A unit of Liver Foundation) (PAN - AAAAL1807H), Sitala (East), IILDS, Hospital Road, Rajpur, Sonarpur, Kolkata - 700 150.
4. Database Cell, CIT(Hq)(Exemption), Delhi.



Income Tax Officer (E)(HQ)-I,  
O/o Pr.CCIT (Exemptions), New Delhi