



कार्यालय/OFFICE OF THE

प्रधान मुख्य आयकर आयुक्त बिहार और झारखण्ड
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX BIHAR & JHARKHAND

प्रथम तल/केंद्रीय राजस्व भवन, 1st FLOOR, C.R BUILDING,

बीरचंद पटेल मार्ग/८००००१-पटना, BIRCHAND PATEL MARG, PATNA-800001

दूरभाष नं./२५०४०६६-०६१२ - :TEL NO : 0612-2504447,

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APPROVAL 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 (READ WITH RULES 3A(1) & 3A(2) OF INCOME TAX RULES, 1962)

ORDER NO. 26 OF 2021-22

Dated, the 29 DEC 2021

In exercise of powers conferred on the Principal Chief Commissioner of Income-tax, Bihar & Jharkhand, Patna 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, I, the Principal Chief Commissioner of Income-tax Bihar & Jharkhand, Patna, 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 Ishwar Dayal Memorial Memorial Hospital (A unit of Ishwar Dayal Hospital Pvt. Ltd.), N.R. Tower, Khemnichack More, Hanuman Nagar, New Bypass Rod, Patna [PAN: AACCI3322G]** assessed to tax with Principal Commissioner of Income-tax-I, Patna for the purposes of the said 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.

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 following diseases or ailments prescribed under Rule 3A(2) of the Income-tax Rules, 1962, the treatment of which are being provided by the above referred hospital, 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.

a)	cancer;
b)	tuberculosis;
c)	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;
d)	ailment or disease of the eye, ear, nose or throat, requiring surgical operation;
e)	fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopaedic treatment;
f)	gynaecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;
g)	ailment or disease of the organs mentioned at (c), requiring medical treatment in a hospital for at least three continuous days;
h)	gynaecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days;
i)	mental disorder - neurotic or psychotic - requiring medical treatment in a hospital for at least three continuous days;
j)	anaphylectic shocks including insulin shocks, drug reactions and other allergic manifestations requiring

3. The employer will not be liable to deduct tax at source u/s 192 in respect of such sum.
4. Approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income-tax, Bihar & Jharkhand, Patna or any other statutory authority under the Government, for any other purpose (s).
5. 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.
6. This approval takes effect from **29.12.2021 and shall remain in force till 28.12.2024**. This approval is subject to 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 under the Income-tax Act, 1961.

TERMS AND CONDITIONS

1. This approval is not transferable and is applicable only to the premises occupied by the hospital as mentioned in para 1 of this order.
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 **90 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.

[Rakesh Mishra]

Principal Chief Commissioner of Income Tax, Bihar & Jharkhand, Patna

DIN No. **ITBA/COM/M/IT/2021-22/1038304624 (1)**

Dated: **29 DEC 2021**

प्रतिलिपि :-

1. The Joint Secretary, Central Board of Direct Taxes, New Delhi
2. The Pr. Director General of Income-tax (Inv.), Patna
3. All the Pr. Chief Commissioner of Income tax in India.
4. The PCCIT(ReFAC), Ranchi
5. All PCsIT/CsIT in Bihar and Jharkhand Region,
6. The Director, M/s Holy Promise Multi Speciality Hospital Pvt. Limited, East Patel Nagar, Patna-800023 [PAN: AAEC11124R] M/s Ishwar Dayal Memorial Hospital (A unit of Ishwar Dayal Hospital Pvt Ltd), N.R. Tower, Khetwa Chack, Patna [PAN: AAEC13322G]

[P.P. Basak]

Addl. Commissioner of Income Tax(Tech)

For: Principal Chief Commissioner of Income Tax, Bihar & Jharkhand, Patna

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