

भारत सरकार
वित्त मंत्रालय : राजस्व विभाग
कार्यालय मुख्य आयकर आयुक्त
केन्द्रीय राजस्व भवन,
सिविल लाईन, रायपुर (छ.ग.) 492 001



Government of India
Ministry of Finance : Deptt. of Revenue

Office of the Chief Commissioner of Income Tax

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ORDER

Raipur, 30th June, 2022

In exercise of the powers conferred by 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 Rule 3A of the Income Tax Rules, 1962, approval is hereby granted to **Mahadev Super Specialty Hospital, Mahima Complex, Vyapar Vihar Road, Bilaspur(C.G.)** for the purpose of said proviso.

2. The approval is applicable only in relation to any sum paid by the employer in respect of any expenditure actually incurred by the employee on his medical treatment or treatment of any member of his family in the aforesaid hospital only for the following diseases or ailments prescribed under rule 3A(2) of the Income Tax Rules, 1962:

- (a) Tuberculosis;
- (b) Acquired immunity deficiency syndrome;
- (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 orthopedic treatment.
- (f) Gynecological 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) Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days;
- (i) Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

3. This approval is subject to withdrawal at any time, if it is found that the approval has been obtained through fraud and/or misinterpretation of facts, or necessary conditions as stipulated in Rule 3A(1) of the Income Tax Rules, 1962 are not fulfilled and is subject to

modification/withdrawal, if necessitated by subsequent changes in the provisions governing the approval.

4. The approval shall remain in force till three years from the date of its issue and subject to the hospital's continued compliance with the statutory conditions 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. In the event that the hospital ceases to satisfy any of the prescribed conditions, it shall be mandatory on the part of the hospital to intimate such fact immediately to the approving authority.
5. The hospital shall issue a certificate to the employee who avails the medical facility specifying the disease or ailment for which medical treatment was given and the amount of expenditure incurred in payment to the hospital and for medicines along with relevant bills.
6. This approval is not transferrable.
7. The hospital shall be open at all reasonable times for inspection by such Income-tax authority(/ies) as duly authorized in this behalf.

V. B. Ekka

(Vir Birsa Ekka)

Chief Commissioner of Income Tax, Raipur (C.G.)

F.No.CCIT/RPR/Tech/17(2)-06/2019-20/

Date: 30/06/2022

Copy to: -

1. All the Pr. Chief/Chief Commissioner of Income Tax in India.
2. The Pr. Commissioner of Income Tax in M.P./C.G. Region.
3. All the Addl. CsIT/Jt. CsIT in Raipur/Bilaspur region with request to forward a copy of this order of all A.Os under their charge.
4. The applicant hospital -Mahadev Super Specialty Hospital, Mahima Complex, Vyapar Vihar Road, Bilaspur(C.G.).
5. The Director of Health Services, Govt. of Chhattisgarh.

Mochan Meher

(Mochan Meher)

Income tax Officer (Tech & TPS-1)

For Chief Commissioner of Income tax, Raipur