



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE DEPUTY
COMMISSIONER OF INCOME TAX
DCIT (HQRS.) (TECH)

To, M G M MUTHOOT MEDICAL CENTRE PVT LTD Ring Road, Pathanamthitta Pathanamthitta 689645, Kerala India
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PAN: AADCM3874E	Dated: 19/09/2022	DIN & Letter No : ITBA/COM/F/17/2022-23/1045640309(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

**Approval of Hospital under sub-clause (ii)(b) of the proviso
to sub-clause (viii) of clause (2) of section 17 of the Income Tax Act, 1961**

1. 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) read with Rule 3A of the Income Tax Rules, 1962 approval is hereby granted to **M/s. Mar Gregorios Memorial Muthoot Medical Centre, Ring Road, Pathanamthitta-689 645**, for the purpose of the said sub clause in respect of medical treatment of **all prescribed ailments/diseases mentioned in Rule 3A(2) other than (i) Cancer (ii) Acquired Immunity Deficiency Syndrome (AIDS) (iii) Mental disorders- neurotic or psychotic - requiring medical treatment for at least 3 continuous days iv) Drug addiction requiring medical treatment for at least 7 continuous days.**
2. Accordingly, any sum paid by the employer directly to M/s. Mar Gregorios Memorial Muthoot Medical Centre, Pathanamthitta or any sum reimbursed to any employee in connection with medical treatment of the specified diseases or ailment as stated above of the employee or any member of his / her family in the aforesaid hospital 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.
3. This order is effective for the period from **15/11/2021 to 14/11/2024**.
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 Principal Chief Commissioner of Income Tax, Kochi or any statutory authority under the Government for any other purpose.
5. The approval is subject to the hospital's continued compliance with the statutory conditions stipulated under Rule 3(A)(1) of the Income Tax Rules, 1962 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 further subject to the following terms and conditions:-
 - a. This approval is not transferable.

