



भारत सरकार

GOVERNMENT OF INDIA

आयकर विभाग
मुख्य आयकर आयुक्त कार्यालय
प्रथम तल, आयकर भवन,
कवडियार, तिरुवनंतपुरम-695003

Income Tax Department
Office of the Chief Commissioner of
Income Tax
1st Floor, Aayakar Bhavan,
Kowdiar, Thiruvananthapuram-
695003

F.No.255/CC-TVM/HOSPITALS-2/2021-22

Dated : 28-04-2022

DIN: ITBA/COM/F/17/2022-23/1042916043(1)

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

In exercise of the powers vested in the undersigned under sub clause (b) clause (ii) of the 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. M/s Chaithanya Eye Institute (A group of KGR visionary LLP, Thiruvananthapuram), Palarivattom, Kochi (PAN:AAUFK4998H)** for the purpose of the said sub clause for treatment of ailments/diseases prescribed in Rule 3A(2)(e) being “ailment or disease of the eye, ear, nose or throat, requiring surgical operation” of the Income Tax Rules, 1962.

2. Any sum paid by an employer directly to **M/s. M/s Chaithanya Eye Institute (A group of KGR visionary LLP, Thiruvananthapuram), Palarivattom, Kochi** or any sum reimbursed to any employee in connection with the medical treatment of the specified diseases or ailments as mentioned in Rule 3A(2) of the Income Tax Rules, 1962 or any member of the employee's family 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, 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. This order is effective for a period of three years for the treatment of all diseases mentioned in Rule 3A(2)(e) from **28-04-2022**.

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 Chief Commissioner of Income Tax, Trivandrum 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 prescribed under Rule 3(A)(1) necessary 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.

Cond....



6. This order of the approval is subject to the following terms and conditions:-

- a) This approval is not transferable.
- 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.
- c) The hospital shall conform to such conditions as are prescribed under proviso (ii) to Section 17(2)(viii) 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 by law, it will be mandatory on the part of the hospital to notify the approval issuing authority of such fact immediately.
- d) The application for renewal should be submitted at least **30 days** before the expiry of the current approval.

Sd/-

(B V GOPINATH, I.R.S)

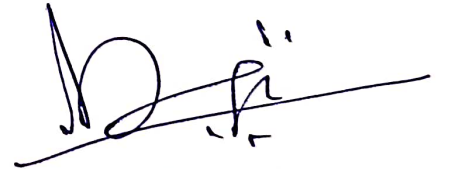
Chief Commissioner of Income Tax,
Thiruvananthapuram.

To,

The Director,
M/s. Chaithanya Eye Institute,
Palarivattom, Kochi - 682024

Copy to:

1. The Secretary, CBDT, New Delhi.
2. All the Chief Commissioners/Director Generals of Income Tax in India.
3. All the Commissioners of Income Tax of Kerala Region.
4. The Director of Income Tax (Exemption), Kochi.
5. All the Addl./Joint Commissioners of Income Tax in Kerala Region.
6. The Income Tax Officer, Circle 1(1), Trivandrum.



(P SIVAJI, I.R.S)

Deputy Commissioner of Income Tax (HQ)
O/o the Chief Commissioner of Income Tax,
Thiruvananthapuram.

