



DIN & Order No :

ITBA/COM/F/17/2023-24/1053984797(1)

भारत सरकार/GOVERNMENT OF INDIA

वित्त मंत्रालय:राजस्व विभाग : / MINISTRY OF FINANCE : DEPARTMENT OF REVENUE

मुख्य आयकर आयुक्त का कार्यालय

OFFICE OF THE CHIEF COMMISSIONER OF INCOME TAX

आयकर भवन, महात्मा गांधी रोड, शिलांग-793001./ AAYAKAR BHAWAN, MG ROAD, SHILLONG-793001

Phone Office: 0364-2505533 ; email:

ORDER

Shillong, 27th June, 2023

Approval of hospital 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

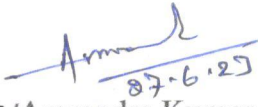
In exercise of the powers conferred by sub-clause (b) of clause (ii) of the proviso to clause (viii) of sub-section (2) of Section 17 of the Income Tax Act, 1961, read with Rule 3A of the Income Tax Rules, 1962, renewal of approval is hereby granted to **M/s Eye Care Home (A unit of M/s Berlia Diagnostic & Research Institute Pvt Ltd, Benudhar Rajklhowa Path, Amolapatty Rly, Gate, Dibrugarh, Assam, PAN: AACCB2075K** 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 diseases or ailments pertaining to the EYES, as prescribed under rule 3A(2) of the Income Tax Rules, 1962.
3. The approval accorded should not be construed as approval of the Government of India or the Chief Commissioner of Income Tax, Shillong 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 fraud and/ or misinterpretation 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 the provisions governing the approval.
5. The approval is effective from **01/04/2023 to 31/03/2026**, and is 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.

6. 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.

7. This approval is subject to terms and conditions as mentioned hereunder:-

- i) This approval is not transferrable.
- ii) The hospital shall be open at all reasonable times for inspection by such Income-tax authority (/ies) as duly authorized in this behalf.
- iii) The hospital shall confirm to such conditions as are prescribed under sub-clause (b) of the 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. In the event the hospital ceases to satisfy any of the conditions prescribed under the Act, it will be mandatory on the part of the hospital to notify the authority issuing this approval of such fact immediately.
- iv) The application for renewal of approval should be submitted at least 60 days before the expiry of current approval.


(अमरेन्द्र कुमार, भा.रा.से./Amrendra Kumar, IRS)
मुख्य आयकर आयुक्त,/Chief Commissioner of Income-tax,
शिलांग/ Shillong

Memo No. T-6/CCIT/SHG/SBR/2023-24/1468

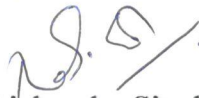
Dated: 27.06.2023

To,

The Director, M/s Eye Care Home (A unit of M/s Berlia Diagnostic & Research Institute Pvt Ltd, Benudhar Rajklhowa Path, Amolapatty Rly, Gate, Dibrugarh, Assam – 786001.

Copy forwarded to:-

1. The Secretary, CBDT, New Delhi.
2. All PCCsIT/CCsIT in India.
3. The PCIT, Shillong.
4. The CsIT (A), Dibrugarh & Shillong.
5. The Addl./Jt. CIT, Range-1, Dibrugarh (with a request to forward this order to the jurisdictional AO and ensure that the renewal of licences is checked from time-to-time).
6. The Director of Health Services, Govt. of Assam, Dibrugarh, Assam.


(एम रबिचंद्र सिंह/ M. Rabichandra Singh)
आयकर अधिकारी (एस.बी.आर.व टी.पी.एस.)/Income-tax Officer (SBR & TPS),
कृते मुख्य आयकर आयुक्त,/For, Chief Commissioner of Income-tax,
शिलांग/ Shillong.