



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
OFFICE OF THE CHIEF  
COMMISSIONER OF INCOME TAX  
CCIT, MUMBAI-4

To,  VAISHAL PRAVIN KENIA 46, 3RD FLOOR, KASHI VISHWANATH SOCI.,N.S.RD 7,JVPD VILE PARLE (W) MUMBAI 400049,Maharashtra India	
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PAN: <b>AACPK8822A</b>	Dated: <b>24/02/2023</b>	DIN & Order No : <b>ITBA/COM/F/17/2022-23/1050111526(1)</b>
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Sir/ Madam/ M/s,

**Subject: Proceedings under section 17(2) - Order**

In exercise of the powers conferred on the Chief Commissioner of Income Tax under sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of Section 17(2) of the Income Tax Act, 1961, I, the Pr.CCIT (OSD) I/c of CCIT-4, Mumbai, having regard to the guidelines prescribed in Rule 3A(1) and 3A(2) of the Income Tax Rules, 1962, hereby grant approval to M/s. Kenia Eye Hospital (PAN:AACPK8822A), situated at D-101, 102, D Wing Razvi Nagar, 1<sup>st</sup> Floor, Next to Milan Mall, Near of Milan Subway, S.V. Road, Santacruz (W) Mumbai 400054, for its hospital at the above address for the purpose of the said sub clause.

2. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his/her or any member of his/her family at M/s Kenia Eye Hospital, in respect of the diseases or ailments prescribed under Rule 3A(2) of the Income Tax Rules, 1962, shall not be treated as a perquisite for the purpose of Sections 15, 16 & 17 of the Income Tax Act, 1961 and such sum shall be exempt from Income tax in the hands of the employee.

Sub-Rule no.	Diseases or ailments prescribed under Rule 3A(2)
(e)	Ailment or disease of the eye requiring surgical operation

3. The employer will not be liable to deduct tax u/s.192 of the Income Tax Act, 1961 in respect of such sum.

4. The approval accorded is limited only for the purpose of 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, to the

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Email: MUMBAI.CCIT4@INCOMETAX.GOV.IN, Office Phone:02222017728

hospital at the above address and should not be construed as approval of the Central Government or the Pr.CCIT (OSD) I/c of CCIT-4, Mumbai, or any other statutory authority under the Government for any other purpose.

5. The approval is subject to withdrawal at any time, if it is found that the approval has been obtained through misrepresentation of facts and/or by fraud, 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 facts and provisions governing the approval.

6. Vide order no. ITBA/COM/F/17/2019-20/1024616358(1)/546 dated 03.02.2020 approval has been granted till 28.02.2023. This approval is further extended for a period of two years and shall remain in force till 28.02.2025 unless withdrawn/cancelled. This approval is subject to the hospital's continued compliance with the statutory conditions prescribed under Rule 3A of the Income Tax Rules, 1962 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.

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

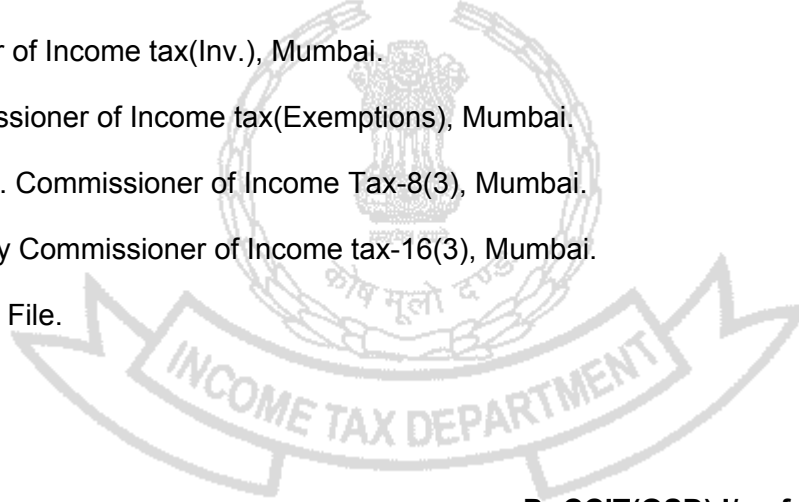
1. This approval is not transferable.
2. The hospital mentioned above shall at all reasonable times be open for inspection by such officers of the Income Tax Department as are duly authorized in this behalf.
3. The Hospital shall conform to such conditions as are prescribed under sub-clause (b) of clause(ii) of the proviso to sub clause (viii) of sub-section (2) of Section 17 of the Income Tax Act, 1961, read with Rule 3A(1) and 3A(2) of the Income Tax Rules, 1962. In the event that the Hospital ceases to satisfy any of the conditions prescribed under the Income Tax Act, it will be mandatory on the part of the Hospital to intimate such fact immediately, to the approving authority.
4. The application for renewal of approval should be submitted at least 30 days before the expiry of current approval.
5. For the purpose of extension of approval, a certificate should be filed to the effect that all the conditions prescribed 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.

**(Smita Srivastava)**

**Pr.CCIT(OSD) I/c of CCIT-4, Mumbai**

Copy to:

1. M/s. Kenia Hospital, D-101, 102, D Wing Razvi Nagar, 1<sup>st</sup> Floor, next to Milan Mall, near Milan Subway, S.V. Road, Santacruz(W) Mumbai 400054.
2. The Joint Secretary, CBDT, North Block, New Delhi.
3. The Pr. Chief Commissioner of Income Tax, Mumbai.
4. All the Chief Commissioners of Income Tax, Mumbai.
5. The Pr. Commissioner of Income tax-8, Mumbai.
6. The Director of Income tax(Inv.), Mumbai.
7. The Commissioner of Income tax(Exemptions), Mumbai.
8. The Addl./Jt. Commissioner of Income Tax-8(3), Mumbai.
9. The Asst./Dy Commissioner of Income tax-16(3), Mumbai.
10. The Guard File.



**Pr.CCIT(OSD) I/c of CCIT-4, Mumbai**

SMITA SRIVASTAVA  
CCIT, MUMBAI-4

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