



**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT**

**OFFICE OF THE
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, DELHI
C. R. BUILDING, I. P. ESTATE, NEW DELHI - 110002.**

F. No. Pr.CCIT/(Hqrs.)(Coord.)/Synergy Hospital/2022-23/132

Dated :26.04.2022

**APPROVAL UNDER SUB-CLAUSE (b) OF CLAUSE (ii) OF THE PROVISO TO
CLAUSE (2) OF SECTION 17 OF THE INCOME TAX ACT, 1961. (READ
WITH RULES 3A (1) & 3A(2) OF INCOME TAX RULES, 1962)**

In exercise of powers conferred on the Principal Chief Commissioner of Income-tax under proviso (ii) (b) to clause (2) of section 17 of the Income Tax Act, 1961, I, the Principal Chief Commissioner of Income Tax, Delhi Region hereby having regard to the guidelines prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rules, 1962 for the grant of approval to a hospital, grant approval to **M/s Synergy Institute of Medical Sciences (A Unit of Padmanabh Healthcare Private Limited) Ballupur Garhi, Canal Road, Dehradun, Uttarakhand - 248001** for the purposes of the said sub-clause (b) of clause (ii) of the proviso to clause (2) of section 17 of the Income Tax Act, 1961.

2. Any sum paid by an 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 above mentioned Hospital in respect of the following prescribed diseases or ailments as mentioned in Rule 3A (2) of Income Tax Rules, 1962, shall not be treated as a perquisite in the hands of the employee for the purposes of sections 15, 16 & 17 of the Income Tax Act, 1961 :-

- a. Cancer.
- b. Tuberculosis.
- c. Acquired Immunity Deficiency Syndrome.
- d. Disease or ailment of the heart, blood, lymph glands, respiratory system, central nervous system, urinary system, liver, gall bladder, digestive system, endocrine glands or the skin, requiring surgical operation; (Only OPD - for treatment of bone marrow).
- e. Ailment or disease of the eye, ear, nose or throat, requiring surgical operation .
- f. Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedics treatment.

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- g. Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention.
 - h. Ailment or disease of the organs mentioned at (d), requiring medical treatment in a hospital for at least three continuous days.
 - i. Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days.
 - j. Burn injuries requiring medical treatment in a hospital for at least three continuous days.
 - k. Mental disorder – neurotic or psychotic – requiring medical treatment in a hospital for at least three continuous days.
 - l. Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.
3. The employer will not be liable to deduct tax at source u/s 192 in respect of such sum.
4. The approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income Tax, Delhi Region or any other statutory authority under the Government, for any other purpose.
5. This approval is subject to withdrawal at any time if it is found that the approval has been obtained through misrepresentation 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 provisions governing the approval.
6. This approval takes effect from **01.03.2022 after the expiry of earlier order and shall remain in force till 28.02.2025**. This approval is subject to the hospital's continued compliance with the statutory conditions under Rule 3A(1) 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.

7. This approval is subject to terms & conditions as mentioned hereunder:
- (i). This approval is not transferable and is applicable only to the premises occupied by the hospital as mentioned in para 1 of this order.
 - (ii). 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.
 - (iii). The hospital shall confirm to such conditions as prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rules, 1962. In the event the establishment ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the Principal Officer to notify the authority issuing this approval of such fact immediately.
 - (iv). The application for renewal of approval should be submitted at least 30 days before the expiry of current approval.
 - (v). For the purpose of extension of approval, a certificate should be filed to the effect that all the conditions specified 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.

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(RAJAT BANSAL)

Principal Chief Commissioner of Income Tax,
Delhi.

F.No. Pr.CCIT/(Hqrs.)(Coord.)/Synergy Hospital/2022-23//32} Date:26.04.2022

Copy to:-

1. All the Pr. Chief Commissioners of Income Tax (CCA).
2. M/s Synergy Institute of Medical Sciences (A Unit of Padamnabh Healthcare Private Limited) Ballapur Garhi, Canal Road, Dehradun, Uttarakhand - 248001.


(Tarun Jarwal)

Dy. Commissioner of Income Tax (Hqrs.) (Coord),-II
Delhi.

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तरुण जारवाल
उप आयकर आयुक्त
(मुख्या.)(समन्वयन)-II
नई दिल्ली