



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
ADDL/JCIT(HQ)(ADMN) CCIT  
SURAT

To,  WELCARE MULTISPECIALITY HOSPITALS PRIVATE LIMITED WELCARE HOSPITAL, R. S. N O. 626,ATLADRA-VADSAR ROAD, ATLA DRA, VADODARA, VADODARA 390012,Gujarat India	
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PAN: <b>AADCW1102H</b>	Dated: <b>01/09/2022</b>	DIN & Order No : <b>ITBA/COM/F/17/2022-23/1045112284(1)</b>
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Sir/ Madam/ M/s,

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

**Corrigendum**

Please refer the order no. ITBA/COM/F/17/2022-23/1042982632(1) dated 09.05.2022 related to the Approval of Hospital under sub clause (b) of clause (ii) of the proviso to sub- clause(viii) of clause(2) of section 17 of Income Tax Act, 1961 r.w.s 3A of the I.T. Rules, 1962 granted in the case of M/s Welcare Hospital( A unit of Welcare Multispeciality Hospital Pvt Ltd.)

2. The para 2 of the order mentioned above may be read as follows:

*Any sum paid by the employer directly to “M/s Welcare Hospital(A unit of Welcare Multispeciality Hospitals Pvt Ltd), R.S. No.626, Nr. Khiskoli Circle, Atladara-Vadsar Ring Road, Vadodara.” for the purpose of medical treatment of diseases or ailments as mentioned in Rule 3A(2) of the I.T.Rules,1962,of any employee 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.*

Sub-Rule No.	Diseases or ailment prescribed under Rule 3A(2)
(a)	Cancer;
(b)	Tuberculosis;

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\* DIN- Document identification No.

(c)	<i>Acquired immunity deficiency syndrome</i>
(d)	<i>Disease or ailment of the heart, blood, lymph glands, bone marrow, respiratory system, central nervous system, urinary system, liver, gall bladder, digestive system, endocrine glands or the skin, requiring surgical operation</i>
(e)	<i>ailment or disease of the eye, ear, nose or throat, requiring surgical operation;</i>
(f)	<i>Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopaedic treatment</i>
(g)	<i>Gynaecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention.</i>
(h)	<i>Ailment or disease of the organs mentioned at (d), requiring medical treatment in a hospital for at least three continuous days;</i>
(i)	<i>Gynaecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days.</i>
(j)	<i>Burn injuries requiring medical treatment in a hospital for at least three continuous days;</i>
(k)	<i>Mental disorder - neurotic or psychotic - requiring medical treatment in a hospital for at least three continuous days;</i>
(l)	<i>Drug addiction requiring medical treatment in a hospital for at least seven continuous days</i>
(m)	<i>Anaphylectic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days</i>

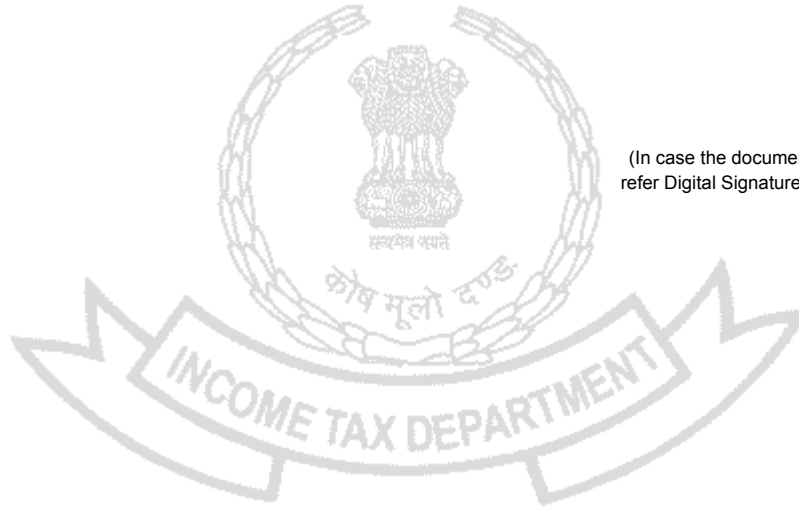
3. Further, the other paras in the order no. ITBA/COM/F/17/2022-23/1042982632(1) dated 09.05.2022 remain unchanged.

RAHUL KUMAR

**Copy to:**

1. All the Pr.Chief Commissioner of Income Tax, in India.
2. All the Chief Commissioners of Income Tax, in India
3. All the Pr.CsIT/CsIT of Gujarat region

RAHUL KUMAR



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