



भारत सरकार
वित्त मंत्रालय, राजस्व विभाग
कार्यालय मुख्य आयकर आयुक्त
सी.जी.ओ.कॉम्प्लेक्स-1, हापुड़ रोड, गाज़ियाबाद
टेलि:-0120-2985448

Government of India
Ministry of Finance, Department of Revenue
Office of the Chief Commissioner of Income Tax
C.G.O. Complex-1, Hapur Road, Ghaziabad
E-mail: ghaziabad.ccit@incometax.gov.in

Order u/s 17(2)(viii)(ii)(b) of the Income Tax Act, 1961

Registration No.04/2022-23

Dated: 09.09.2022

Sub: Approval of hospital u/s 17(2)(viii)(ii)(b) of the Income Tax Act, 1961 read with Rule 3A of the Income Tax Rules, 1962 in the case of M/s Muskan Medical Centre Pvt. Ltd., D-170A, Sector-50, Noida, PAN-AAICM0482D- reg.

In exercise of the Powers conferred 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 read with Rule 3A of the Income Tax Rules, 1962 and having regard to guidelines prescribed therein, approval is hereby granted to **M/s Muskan Medical Centre Pvt. Ltd., D-170A, Sector-50, Noida, PAN-AAICM0482D.**

2. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his/her medical treatment or of any member of his/her family at the above mentioned Hospital in respect of the disease or ailments prescribed under Rule 3A(2) of the Income Tax Rules, 1962, shall not be treated as a perquisite for the purposes of sections 15 and 17 of the Income-tax Act, 1961. The employer will not be liable to deduct tax under section 192 of the Income-tax Act, 1961 in respect of such sum.

Sub-Rule No.	Diseases or ailments prescribed under Rule 3A(2)
a	cancer;
b	tuberculosis;
c	acquired immunity deficiency syndrome;
d	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;
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 orthopaedic treatment;
g	gynaecological 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	gynaecological 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	drug addiction requiring medical treatment in a hospital for at least seven continuous days;
m	anaphylectic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.



3. The approval is 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 and shall not be construed as approval of the Central Government or Chief Commissioner of Income Tax, Ghaziabad or any other statutory authority under the Government, for any other purpose.

4. 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 the relevant bills.

5. The approval is valid for a period of 03 years from 17.12.2021 to 16.12.2024 and is subject to withdrawal at any time, if it is found that the approval has been obtained through fraud and or 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 the provisions governing the approval.

6. The 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 the 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 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 Rule, 1962. In case of violation of the conditions prescribed under the Act, it will be mandatory on the part of the hospital, to intimate such fact immediately, to the approving authority.

d. The application for renewal of approval should be submitted at least 60 days before the expiry of the current approval.



(Krinwant Sahay)

Pr. Chief Commissioner of Income Tax (OSD)

Ghaziabad

फा.सं. CCIT-GZB/ITO(A&J)/17(2)(viii)(ii)(b)/2022-23/2136 to 2143
DIN & Order No.: ITBA/COM/M/17/2022-23/1045382608(1)

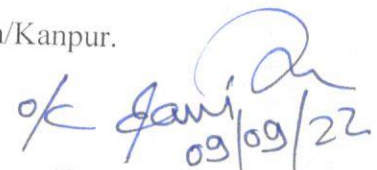
दिनांक/Dated: 09.09.2022

To,

Director,
M/s Muskan Medical Centre Pvt. Ltd.,
D-170A, Sector-50,
Noida

Copy for information to:-

1. The Secretary, Central Board of Direct Tax, North Block, New Delhi.
2. all The Principal Chief Commissioner of Income Tax in India.
3. all The Chief Commissioner of Income Tax in India.
4. The Pr. Commissioner of Income Tax, Ghaziabad/Noida/Agra/Dehradun/Kanpur.
5. The DD (OL) for Hindi version.
6. The ACIT-5(1)(1), Noida.
7. The Secretary, CGEWCC, Kanpur.



(Ravi Prakash Gupta)

Income Tax Officer (A&J)

for Pr. Chief Commissioner of Income-tax (OSD)

Ghaziabad

