



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
CCIT (CENTRAL), DELHI

To, NARINDER MOHAN FOUNDATION 3 PADMINI ENCLAVE, HAUZ KHAS NEW DELHI 110016, Delhi India	
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PAN: AAATN0553D	Dated: 09/06/2023	DIN & Order No : ITBA/COM/F/17/2023-24/1053646602(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

Approval under proviso (ii)(b) of section 17(2) of The Income Tax Act 1961 read with rule 3A(1) & 3A(2) of Income Tax Rules, 1962 - in the case of M/s Narindar Mohan Hospital & Heart Centre, (A unit of Narindar Mohan Foundation) (PAN:AAATN0553D), Mohan Nagar, Ghaziabad, UP - 201007.

In exercise of the powers conferred on The Chief Commissioner of Income Tax under proviso (ii)(b) to clause (2) of section 17 of the Income Tax Act, 1961, read with Rule 3A of the Income Tax Rules, 1962 for grant of approval to a Hospital, approval is hereby granted to **M/s Narindar Mohan Hospital & Heart Centre, (A unit of Narindar Mohan Foundation) (PAN:AAATN0553D), Mohan Nagar, Ghaziabad, UP -201007** for the purpose of said proviso (ii)(b) to clause (2) of section 17 of the Income Tax Act, 1961.

2. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his medical treatment or of any member of his family at M/s Narindar Mohan Hospital & Heart Centre, (A unit of Narindar Mohan Foundation) (PAN:AAATN0553D), Mohan Nagar, Ghaziabad, UP - 201007 in respect of the below mentioned diseases or ailments prescribed under Rule 3A(2) of the Income Tax Rules, 1962, shall not be treated as a perquisite in the hands of employee for the purposes of Section 17 of the Income Tax Act, 1961 and such sum shall be exempt from income Tax in the hands of the employee.

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Email: CCIT.CENTRAL.DELHI@INCOMEATX.GOV.IN,

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S.No.	Clause in Rule 3A(2)	Diseases specified
1	(a)	Cancer;
2	(b)	Tuberculosis;
3	(c)	Acquired immunity deficiency syndrome;
4	(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;
5	(e)	Ailment or disease of the eye, ear, nose or throat, requiring surgical operation.
6	(f)	Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopaedic treatment;
7	(g)	Gynaecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;
8	(h)	Ailment or disease of the organs mentioned at (d), requiring medical treatment in a hospital for at least three continuous days;
9	(i)	Gynaecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days;

10	(j)	Burn injuries requiring medical treatment in a hospital for at least three continuous days;
11	(k)	Mental disorder- neurotic or psychotic- requiring medical treatment in a hospital for at least three continuous days;
12	(m)	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 u/s 192 of Income tax Act, 1961 in respect of such sum.

4. The approval accorded above is only for the purpose of proviso (ii)(b) to clause (2) of section 17 of the Income Tax Act, 1961, and shall not be construed as approval of the Central Government or The Chief Commissioner of Income Tax (Central), Delhi or any other statutory authority under the Government, for any other purpose(s).

5. This approval is subject to withdrawal at any time if is found that the approval has been obtained through misrepresentation of facts or that the 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 approval is effective for a period of three years from 01.06.2022 to 31.05.2025. This approval is subject to the Hospital's continued compliance with the statutory conditions under Rule 3A of the Income Tax Rules, 1962 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 order of approval is subject to the following terms and conditions:-


A. This approval is non-transferable and is applicable only to the premises occupied by the Hospital as mentioned in Para 1 of this order.

B. The hospital shall at all reasonable times be open for inspection by such Officers of the Income Tax Department as are duly authorised in this behalf.

C. The hospital shall confirm to such conditions as prescribed in Rule 3A(1) and 3A(2) of the Income Tax Rules, 1962. In the event the Hospital ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the Principal Officer of the hospital to notify the Authority issuing the approval of such fact immediately.

D. The application for renewal of this approval should be submitted at least thirty days before the expiry of the current approval.

E. For the purpose of extension of this 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 changes have occurred in the facts reported in the original application.

  
9/6/23

(Sanjeev Sharma)

**Chief Commissioner of Income Tax  
(Central) Delhi**

Copy to:

1. All the Chief Commissioners of Income Tax (CCA) in India.
2. M/s Narinder Mohan Hospital & Heart Centre, (A unit of Narinder Mohan Foundation), Mohan Nagar, Ghaziabad, UP – 201007.

**Chief Commissioner of Income Tax  
(Central) Delhi**



*Sanjeev Sharma*

SANJEEV SHARMA  
CCIT (CENTRAL), DELHI

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