



**GOVERNMENT OF INDIA**  
**OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX**  
**U.P.(WEST) & UTTARAKHAND REGION, KANPUR**  
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F. No. Pr. CCIT/KNP/DCIT (T&J)/17(2)(ii)(b)/2(2)/2016-17/5435

Dated: 07.01.2022

**DIN & Order No : ITBA/COM/F/17/2021-22/1038546770(1)**

**Sub.: Approval of hospital under section 17(2)(viii)(ii)(b) of the Income Tax Act, 1961 in the case of M/s New Leelamani Hospital, 14/116, C-1, Civil Lines, Kanpur – regarding –**

**Order u/s 17(2)(viii)(ii)(b) of I. T. Act, 1961**

**Registration No. 15/2021-22**

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 New Leelamani Hospital, 14/116, C-1, Civil Lines, Kanpur.**

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 following 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, 16 and 17 of the Income-tax Act, 1961 and such sum shall be exempt from income-tax in the hands of the employee. The employer will not be liable to deduct tax under section 192 of the Income tax Act, 1961 in respect of such sum:

<b>Sub-Rule No.</b>	<b>Diseases or ailments prescribed under Rule 3A(2)</b>
(a)	Cancer
(b)	Tuberculosis
(c)	Disease or ailment of the heart, blood, lymph glands, bone marrow, respiratory system, central nervous system, urinary system, liver, gall bladder, digestive system, endocrine gland or the skin, requiring surgical operation.
(d)	Ailment or disease of the eye, ear, nose or throat, requiring surgical operation.
(e)	Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation orthopedic treatment.
(f)	Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention.
(g)	Ailment or disease of the organs mentioned at (c), requiring medical treatment in a hospital for at least three continuous days.
(h)	Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days.

(i)	Burn injuries requiring medical treatment in a hospital for at least three continuous days.
(j)	Mental disorder – neurotic or psychotic – requiring medical treatment in a hospital for at least three continuous days.
(k)	Drug addiction requiring medical treatment in a hospital for at least seven 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 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 the Principal Chief Commissioner of Income Tax, Kanpur or any other statutory authority under the Government, for any other purpose.

4. The approval is valid for a period of 03 year from 03/01/2022 to 02/01/2025 and is subject to the continued compliance with the statutory conditions prescribed under Rule 3A(2) of the Income Tax Rules, 1962 necessary for such approval and such modification as may be necessitated by any amendment to the provisions governing the approval under Income Tax Act, 1961.

5. The order of the approval is subject to 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.

sd/-


**(Shishir Jha)**  
**Principal Chief Commissioner of Income Tax,**  
**U.P.(West) and Uttarakhand Region,**  
**Kanpur.**

To,

**Proprietor,  
M/s New Leelamani Hospital,  
14/116, C-1, Civil Lines, Kanpur-208001  
E-mail: newleelamani@gmail.com**

Copy for information to the:

1. Secretary, Central Board of Direct Taxes, North Block, New Delhi.
2. All Principal Chief Commissioner of Income Tax of India.
3. Chief Commissioner of Income Tax, Ghaziabad.
4. Pr. Commissioner of Income Tax, Dehradun.
5. Pr. Commissioner of Income Tax-I, Kanpur/Agra.
6. DD(OL) for Hindi version.
7. ITO-1(2)(3), Kanpur & Secretary, CGEWCC, Kanpur.

  
(Vagish Chandra Mishra)  
Jt. Commissioner of Income Tax(T&J),  
For Principal Chief Commissioner of Income Tax,  
U.P.(West) and Uttarakhand Region,  
Kanpur.