

भारत सरकार  
वित्त मंत्रालय : राजस्व विभाग  
कार्यालय मुख्य आयकर आयुक्त  
केन्द्रीय राजस्व भवन,  
सिविल लाईन, रायपुर (छ.ग.) 492 001  
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DIN:ITBA/COM/M/17/2022-23/1043310784(1)

Government of India  
Ministry of Finance : Deptt. of Revenue

Office of the Chief Commissioner of Income Tax

Central Revenue Building,  
Civil Lines, Raipur (C.G.) 492 001

E mail: raipur.ccit@incometax.gov.in

**ORDER**

Raipur, 02<sup>nd</sup> June, 2022

In exercise of the powers conferred by 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 Rules, 1962, approval is hereby granted to **OM Netra Kendra & Laser Vision, C-108/2, Tagore Nagar, Near Bank of Baroda, Raipur(C.G.)** for the purpose of said proviso.

2. The approval is applicable only in relation to any sum paid by the 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 aforesaid hospital only for the following diseases or ailments prescribed under rule 3A(2) of the Income Tax Rules, 1962:

(i) ailment or disease of the eye, requiring surgical operation;

3. This approval is subject to withdrawal at any time, if it is found that the approval has been obtained through fraud and/or misinterpretation of facts, or necessary conditions as stipulated in Rule 3A(1) 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.

4. The approval shall remain in force till three years from the date of its issue and subject to the hospital's continued compliance with the statutory conditions 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. In the event that the hospital ceases to satisfy any of the prescribed conditions, it shall be mandatory on the part of the hospital to intimate such fact immediately to the approving authority.

5. 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 relevant bills.

6. This approval is not transferrable.
7. The hospital shall be open at all reasonable times for inspection by such Income-tax authority(/ies) as duly authorized in this behalf.

V.B. Ekka

(Vir Birsa Ekka)

Chief Commissioner of Income Tax, Raipur (C.G.)

F.No.CCIT/RPR/Tech/17(2)-05/2021-22/

Date: 02/06/2022

Copy to: -

1. All the Pr. Chief/Chief Commissioner of Income Tax in India.
2. The Pr. Commissioner of Income Tax in M.P./C.G. Region.
3. All the Addl. CsIT/Jt. CsIT in Raipur/Bilaspur region with request to forward a copy of this order of all A.Os under their charge.
4. The applicant hospital- OM Netra Kendra & Laser Vision, C-108/2, Tagore Nagar, Near Bank of Baroda, Raipur(C.G.)
5. The Director of Health Services, Govt. of Chhattisgarh.

Mochan Meher

(Mochan Meher)

Income tax Officer (Tech & TPS-1)

For Chief Commissioner of Income tax, Raipur