



OFFICE OF THE
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX DELHI
C. R. BUILDING, I. P. ESTATE, DELHI -110002.

F. No. Pr.CCIT/(Hqrs.)(Coord.)/RG Hospital BOK/2022-23/1450

Dated: 09.12.2022

APPROVAL UNDER SUB-CLAUSE (b) OF CLAUSE (ii) OF THE PROVISO TO CLAUSE (2) OF SECTION 17 OF THE INCOME TAX ACT, 1961. (READ WITH RULES 3A (1) & 3A(2) OF INCOME TAX RULES, 1962)

In exercise of powers conferred on the Principal Chief Commissioner of Income-tax under proviso (ii) (b) to clause (2) of section 17 of the Income Tax Act, 1961, I, the Principal Chief Commissioner of Income Tax, Delhi Region hereby having regard to the guidelines prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rules, 1962 for the grant of approval to a hospital, grant approval to **M/s RG Stone Urology & Laparoscopy Hospital, (A unit of R.G. Scientific Enterprises Private Limited), F-11 & 12, East of Kailash, New Delhi-110065**, for the purposes of the said sub-clause (b) of clause (ii) of the proviso to clause (2) of section 17 of the Income Tax Act, 1961.

2. Any sum paid by an 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 above mentioned Hospital in respect of the following prescribed diseases or ailments as mentioned in Rule 3A (2) of Income Tax Rules, 1962, shall not be treated as a perquisite in the hands of the employee for the purposes of sections 15, 16 & 17 of the Income Tax Act, 1961 :-

- Cancer (except radiotherapy)
- Disease or ailment of the urinary system, liver, gall bladder requiring surgical operation.
- Gynecological ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention.

d. Ailment or disease of the organs mentioned at (b), requiring medical treatment in a hospital for at least three continuous days.

e. Gynecological ailment or disease requiring medical treatment in a hospital for at least three continuous days.

The employer will not be liable to deduct tax at source u/s 192 in respect of such payments.

4. The approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income Tax, Delhi Region or any other statutory authority under the Government, for any other purpose.

Rahul
20.12.22

उप आयकर अधिकारी (मुख्या.) (समन्वय)	संबंधित अपर आयकर आयुक्त (न्यायिक)
आयकर अधिकारी (मुख्या.), (समन्वय)	अपर आयकर आयुक्त (मुख्या.) (प्रशा.)
आयकर अधिकारी (एच.ए. डिप्टी) समन्वय प.प.	अपर आयकर आयुक्त (मुख्या.) (कार्यिक)
	अपर आयकर आयुक्त (सी.ओ.)

अपर आयकर आयुक्त (मुख्या.) (समन्वय)
कार्या.प्रधान मुख्य आयकर आयु., अंबाला
20 DEC 2022
प्राप्ति दिनांक

अपर आयकर आयुक्त (मुख्या.) (कार्यिक)
अपर आयकर आयुक्त (मुख्या.) (समन्वय प.प.)
अपर आयकर आयुक्त (सी.ओ.)

5. This approval is subject to withdrawal at any time if it is found that the approval has been obtained through 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 provisions governing the approval.

6. This approval takes effect from **21.07.2022** after the expiry of earlier order and shall remain in force till **31.07.2025**. This approval is subject to the hospital's continued compliance with the statutory conditions under Rule 3A(1) 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 approval is subject to terms & conditions as mentioned here under:

(i). This approval is not transferable and is applicable only to the premises occupied by the hospital as mentioned in para 1 of this order.

(ii). The hospital shall at all reasonable times be open for inspection by such officers of the income tax Department as are duly authorized in this behalf.

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

~~The application for extension of approval should be submitted at least 30 days before the expiry of current approval.~~

(iv). For the purpose of extension of 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 change has occurred in the facts reported in the original application.

(Principal Officer)
Principal Chief Commissioner of Income Tax,
Delhi

F. No. Pr C JT/(Hqrs.)(Coord.)/RG Hospital Kolkata/2022-23/1450 | Dated: 09.12.2022

Copy to:- 1. All the Pr. Chief Commissioners of Income Tax (CCA).

2. R G Stone Urology & Laparoscopy Hospital, A Unit of R G Stone Enterprises
19/10/1, Connaught Place, East of Kailash, New Delhi-110065

(Taru Tarwal)
Dy Commissioner of Income Tax (Hqrs.)(Coord)-II
Delhi