



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
DCIT / ACIT (HQ) Lucknow

To,

SAMARTH AGARWAL
SAM EYE HOSPITAL, 21/31, , TILAK MARG (OFF RANA
PRATAP MARG)
LUCKNOW, Uttar Pradesh
India

PAN:
AVVPA5500F

Dated:
25/05/2023

DIN & Order No :
ITBA/COM/F/17/2023-24/1053161869(1)

Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

In exercise of the powers vested with the undersigned 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 Rules, 1962 and having regard to guidelines prescribed therein, I, the Principal Chief Commissioner of Income Tax, Lucknow hereby granted approval **M/s SAM Eye Hospital, 21/31, Tilak Marg (Off Rana Pratap Marg), Hazratganj, Lucknow (PAN:AVVPA5500F)** for the aforesaid purpose.

2. The approval accorded as above 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, Lucknow or any other statutory authority under the Government, for any other purpose.

3. 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 SAM Eye Hospital, 21/31, Tilak Marg (Off Rana Pratap Marg), Hazratganj, Lucknow** in respect of the following diseases or ailments prescribed under Rule 3A(2) of the Income Tax Rules, 1962, shall not be treated as a prerequisite 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:

Sub-Rule No.	Diseases or ailments prescribed under Rule 3A(2)
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Pratyaksh Kar Bhawan, 57, Ram Tirath Marg, Lucknow, Uttar Pradesh, 226001
Email: LUCKNOW.DCIT.TECH@INCOMETAX.GOV.IN,

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(a)	Ailment or disease of the eye, requiring surgical operation.
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4. The employer will not be liable to deduct tax under section 192 of the Income Tax Act, 1961 in respect of such sum. 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 alongwith the relevant bills.

5. This approval is **effective from 22.05.2023 to 21.05.2026**. This approval is subject to withdrawal at any time, if it is found that the approval/renewal has been obtained through fraud and or misrepresentation of facts, or necessary conditions as stipulated in sub-rule(1) of Rule 3A of Income Tax Rules, 1962 are not fulfilled and is subject to modification/withdrawal, if necessitated by subsequent changes in the provisions governing the approval/renewal. It is also provided that this approval/renewal will automatically cease to exist if the approval/renewal accorded by the concerned Chief Medical Officer/Competent Authority is discontinued/withdrawn/cancelled.

6. This order of the approval is subject to the following terms and conditions:-

- (a) This approval/renewal is not transferable.
- (b) The Hospital shall at all reasonable times be open for inspection by the authority of Income Tax Department, duly authorized in this behalf.
- (c) This approval/renewal is subject to hospital's continued compliance with the statutory conditions prescribed under Rule 3A of Income Tax Rules, 1962 necessary for such approval/renewal and such modifications as may be necessitated by any amendment to the provisions governing the approval/renewal under the Income Tax Act, 1961.
- (d) The application for renewal of approval should be submitted at least 90 days before the expiry of the current approval/renewal.**

Sd/-

(H.B.S.Gill)

Principal Chief Commissioner of Income-tax,

UP(East), Lucknow

Copy to:-

1. All Pr. Chief Commissioner of Income Tax of India.
2. The Pr. Commissioner of Income Tax-1, Lucknow
3. Dr. Samarth Agarwal, Proprietor, M/s SAM Eye Hospital, 21/31, Tilak Marg (Off Rana Pratap Marg), Hazratganj, Lucknow.
4. The Chief Medical Officer, 1, Chakbast Road, Qaiserbagh, Lucknow, Uttar Pradesh 226018 with the request that in case of withdrawal of license or any misdemeanour, the department must be informed immediately and accordingly.



NIL RANJAN CHAKRAVARTY
DCIT / ACIT (HQ) Lucknow