



सत्यमेव जयते

GOVERNMENT OF INDIA

Office Of The

CHIEF COMMISSIONER OF INCOME TAX-3, MUMBAI

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No. CCIT-3/MUM/Approval u/s. 17(2)/2023-24

433

Dated:01.08.2023

:: ORDER ::

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

In exercise of the powers conferred on the Chief Commissioner of Income-tax under sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of Section 17(2) of the Income Tax Act, 1961, I, the Chief Commissioner of Income-tax - 3, Mumbai, having regard to the guidelines prescribed in Rule 3A(1) and 3A(2) of the Income-tax Rules, 1962, hereby grant approval to M/s. SAPNA HEALTHCARE CENTRE PRIVATE LIMITED (PAN:AAICS9473N), Bhaveshwar Plaza, 'A' Wing, 1st floor, L.B.S Marg, Ghatkopar(W), Mumbai-400086 for the purpose of the said sub clause.

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 I.T. Act 1961, read with Rule 3A of the Income Tax rules, 1962, approved is hereby granted to M/s. SAPNA HEALTHCARE CENTRE PRIVATE LIMITED, Bhaveshwar Plaza, 'A' Wing, 1st floor, L.B.S Marg, Ghatkopar(W), Mumbai-400086 for the purpose of the said provision.

2. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his/her medical treatment or treatment of any member of his/her family at M/s. SAPNA HEALTHCARE CENTRE PRIVATE LIMITED in respect of the diseases or ailments prescribed under Rule 3A(2) of the Income-tax Rules, 1962, shall not be treated as a perquisite for the purpose 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.

3. The employer will not be liable to deduct tax u/s 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 along with the relevant bills.

4. The approval accorded is limited 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, to the hospital mentioned at the above address and should not be construed as approval of the Central Government or the Chief Commissioner of Income-tax - 3, Mumbai, or any other statutory authority under the Government for any other purpose.

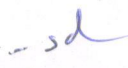
5. The approval is subject to withdrawal at any time, if it is found that the approval has been obtained through misrepresentation of facts and / or by fraud, or necessary conditions as stipulated in sub-rule (1) of Rule 3A of the Income-tax Rules, 1962 are not fulfilled and is subject to modification / withdrawal, if necessitated by subsequent changes in the facts and provisions governing the approval.

6. **This approval takes effect from the date of issue of this order and shall remain in force till 31.07.2026 unless withdrawn / cancelled.** This approval is subject to the hospital's continued compliance with the statutory conditions prescribed under Rule 3A(1) of the Income Tax Rules, 1962 necessary for such approval and such modifications as may be necessitated by any amendments to the provisions governing the approval under the Income Tax Act, 1961.

7. This order of approval is subject to the compliance of the following terms and conditions;-

- 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 mentioned above shall at all reasonable times be open for inspection by such officers of the Income Tax Department as are duly authorised in this behalf.

- iii) The Hospital shall conform to such conditions as are prescribed under sub clause (b) of clause (ii) of the proviso to sub-section (2) of Section 17 of the Income Tax Act, 1961, read with Rule 3A(1) and 3A(2) of the Income-tax Rules, 1962. In the event that the Hospital ceases to satisfy any of the conditions prescribed under the Income-tax Act, it will be mandatory on the part of the Principal Officer to intimate such fact immediately to the approving authority.
- iv) The application for renewal of approval should be submitted at least 30 days before the expiry of current approval.
- v) For the purpose of extension of approval, a certificate should be filed to the effect that all the conditions prescribed 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.


(SATISH SHARMA)
Chief Commissioner of Income Tax-3,
Mumbai

Copy to

- :1. M/s. SAPNA HEALTHCARE CENTRE PVT. LTD., Bhaveshwar Plaza, 'A' Wing, 1st floor, L.B.S Marg, Ghatkopar(W), Mumbai-400086
2. The Secretary, CBDT, North Block, New Delhi.
3. The Principal Chief Commissioner of Income Tax, Mumbai.
4. All the Chief Commissioner of Income Tax.
5. The Principal Commissioner of Income Tax-6, Mumbai.
6. The Addl.CIT/Jt.CIT, Range-14(1), Mumbai.
7. The ACIT-14(1)(2), Mumbai.


(UMESH J. PATIL)
ITO (HQ) to CCIT-3, MUMBAI