



कायोलय, प्रधान मुख्य आयकर आयुक्त, नागपुर
पहला तल, आयकर भवन, तेलंगहेडी रोड, सिविल लाइन्स, नागपुर - 440 001
OFFICE OF THE
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, NAGPUR
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DIN & Order No. ITBA/COMF/17/2022-23/1049152262(1)

F. No. Pr. CCIT/NGP/Tech./17(2)/22-23

Date: 27/01/2023

Order of approval under sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of sub-section (2) of Section 17 of the Income-tax Act, 1961, read with Rule 3(A)(1) of I. T. Rules, 1962.

In exercise of the powers conferred on me under proviso (ii)(b) to clause (viii) of sub-section (2) of Section 17 of the Income-tax Act, 1961 (43 of 1961), read with Rule 3A of the Income-tax Rules, 1962, I, Pr. Chief Commissioner of Income-tax, Nagpur, hereby approve Sarakshi Netralaya Advanced Eye & Vitro retinal Centre, Plot No. 19, Rajiv Nagar, Nagpur for the purpose of the said section, sub-section, clause and proviso, and subject to the guidelines, norms and directions contained in paras 2, 3, 4 and 5 of this Order. This approval is granted on the basis of the recommendation given by the Committee consisting of a Joint Commissioner of Income-tax, Range-1, Nagpur, Income Tax Officer (Tech.), Asstt. Commissioner of Income Tax, Circle-1, Nagpur, Civil Surgeon, Nagpur, Addl. Director, CGHS, Nagpur.

2. Any sum paid by an employer, directly to Sarakshi Netralaya Advanced Eye & Vitro retinal Centre, Plot No. 19, Rajiv Nagar, Nagpur, for the purpose of medical treatment, of employee/any member of family of employee, 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. The employer will not be liable to deduct tax under Section 192 of the Income-tax Act, 1961, in respect of such sum. The employee shall attach with his/her return of income, a certificate from the said hospital, specifying the disease or ailment for which, medical treatment was required and the receipt for the amount paid to the hospital. The approval is granted for treatment of the following diseases and ailments as prescribed in Rule 3A(2) of the Income Tax Rules, 1962, as amended to date:-

| | |
|-------|------------------------------------------------------------------------------------------------------------|
| (a) | Ailment or disease of the eye requiring surgical operation (related to various ophthalmological ailments) |
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3. This order of approval is subject to the following terms and conditions:

- (i) This approval is not transferable.
- (ii) The approval will not cover Indian systems of medicine and homoeopathic treatment.
- (iii) 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.
- (iv) This approval is subject to the Hospital's continued compliance with the statutory provisions / conditions governing the grant of such approval, and is also subject to modifications/ withdrawal, if necessitated by subsequent changes/ amendments to the statutory provisions governing the grant of approval.

This approval is subject to withdrawal at any time, if it is found that the approval has been obtained by fraud or through mis-representation of facts.



(vi) In the event the Hospital ceases to satisfy any of the conditions prescribed by the Income-tax Act, 1961, and Income-tax Rules, 1962, as amended from time to time, it will be mandatory on the part of the Hospital to notify the approval issuing authority of such fact, immediately.

4. This approval is only for the purpose of proviso (ii)(b) to clause (viii) of sub-section (2) of section 17 of the Income-tax Act, 1961, and should not be construed as approval of the Central Government or the Chief Commissioner of Income-tax, Nagpur, or any other statutory authority under the Government, for any other purpose.

5. **This approval takes effect from 24/11/2022 and shall remain in force for three years.**

This approval is subject to the hospital's continued compliance with the statutory conditions under Rule 3A(1) necessary for such approval and such modification, as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961.

6. The application for renewal of approval if any should be submitted at least 30 days before the expiry of the current approval.

This order shall take effect from 24/11/2022.



-Sd-

(K. M. Bali)

Pr. Chief Commissioner of Income-tax, Nagpur

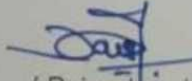
To,

The Managing Director

**Sarakshi Netralaya Advanced Eye & Vitro retinal Centre,
Plot No. 19, Rajiv Nagar,
Nagpur.**

Copy to:

1. The Secretary, Central Board of Direct Taxes, North Block, New Delhi-110 001.
2. All the Pr. Chief Commissioners of Income-tax (CCA) in India
3. All the Commissioners of Income-tax in Nagpur Region.


(Daisy Jose) 27/01/23

Income-tax Officer(CO)

O/o. the Pr. Chief Commissioner of Income-tax, Nagpur