



GOVERNMENT OF INDIA
OFFICE OF THE
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
U.P.(WEST) & UTTARAKHAND REGION, KANPUR
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Order u/s 17(2)(viii)(ii)(b) of Income Tax Act, 1961

Registration No. 47/2021-22

Dated : 13.01.2022

SUB: Renewal of approval in the case M/s Satya Trauma & Maternity Centre, H-1/2 & 1/3, Barra-6, Kanpur under sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of clause (2) of Section 17 of the Income Tax Act, 1961 - regarding

In exercise of the powers conferred under sub-clause (b) of clause (ii) of the proviso to sub clause (viii) of clause (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 Pr. Chief Commissioner of Income Tax, Kanpur hereby approve **M/s Satya Trauma & Maternity Centre, H-1/2 & 1/3, Barra-6, Kanpur** for the purpose of said sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of clause (2) of section 17 of the Income Tax Act, 1961

2. Accordingly, any sum paid by an employer, directly to **M/s Satya Trauma & Maternity Centre, H-1/2 & 1/3, Barra-6, Kanpur** for the purpose of medical treatment of employee /any member of family of employee, shall not be treated as 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/renewal is granted for the treatment of the following disease and ailments as prescribed in Rule 3A(2) of the Income Tax Rules, 1962, as amended to date:

Sub-Rule No.	Diseases or ailments prescribed under Rule 3A(2)
(a)	Bone Cancer
(b)	Tuberculosis
(c)	Ailment or disease of the nose or throat, requiring surgical operation.
(d)	Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation orthopedic treatment.
(e)	Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention.

(f)	Ailment or disease of the organs mentioned at (d), requiring medical treatment in a hospital for at least three continuous days.
(g)	Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days.
(h)	Burn injuries requiring medical treatment in a hospital for at least three continuous days.

3. The approval/renewal 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, Kanpur or any other statutory authority under the Government, for any other purpose.

4. The approval/renewal is valid for period of **three years from 08.09.2021 to 07.09.2024** and is subject to the continued compliance with the statutory conditions prescribed under Rule 3A(2) of the Income Tax Rules, 1962 necessary for such approval and such modification as may be necessitated by any amendment to the provisions governing the approval under Income Tax Act, 1961.

5. The order of the approval/renewal is subject to 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 officers of the Income tax Department, as are duly authorized in this behalf.
- (c) The hospital shall conform to such conditions as are prescribed 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 Rule, 1962. In case of violation of the conditions prescribed under the Act, it will be mandatory on the part of the hospital, to intimate such fact immediately, to the approving authority.
- (d) The application for renewal should be submitted at least 60 days before the expiry of the current approval.

Sd/-
(Shishir Jha)
Principal Chief Commissioner of Income Tax,
U.P.(West) and Uttarakhand Region,
Kanpur.

To,

Proprietor,
M/s Satya Trauma & Maternity Centre
HIG 1/2 & 1/3, Barra-06, Kanpur-208027.
E-mail : stmc@satayahospitals.com

Copy for information to:

- (1). The Secretary, Central Board of Direct Taxes, North Block, New Delhi.
- (2). The all Principal Chief Commissioner of Income Tax of India.
- (3). The Chief Commissioner of Income Tax, Ghaziabad
- (4). The Pr. Commissioner of Income Tax-I, Kanpur/Agra.
- (5). The Pr. Commissioner of Income Tax, Dehradun.
- (6). The DD(OL) for Hindi version.
- (7). The ITO-1(2)(3), Kanpur & Secretary, CGEWCC, Kanpur.

(Vagish Chandra Mishra)
Asstt. Commissioner of Income Tax(T & J),
For Principal Chief Commissioner of Income Tax,
U.P.(West) and Uttarakhand Region,
Kanpur.

जारी किया

13 JAN 2022

हस्ताक्षर.....