



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
OFFICE OF THE CHIEF  
COMMISSIONER OF INCOME TAX  
CCIT, RAIPUR

To,  SHRI GANESH VINAYAK MEDICAL SCIENCE PRIVATE LIMITED . ,INFRONT OF COLORS MALL Amlidih RAIPUR 492001, Chhattisgarh India	
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PAN: <b>AASCS8546G</b>	Dated: <b>04/08/2023</b>	DIN & Order No : <b>ITBA/COM/F/17/2023-24/1054880784(1)</b>
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Sir/ Madam/ M/s,

**Subject: Proceedings under section 17(2) - Order**

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 Income Tax Act, 1961, read with Rule 3A of the Income Tax Rules, 1962, approval is hereby granted to **Shri Ganesh Vinayak Eye Hospital, ( A Unit of Shri Ganesh Vinayak Medical Science Pvt. Ltd. ), Dhamtari Road, In front of Colors Mall, Pachpedi Naka, Raipur (CG), PAN - AASCS8546G** for the purpose of said proviso.

2. The approval is applicable only in relation to any sum paid by the 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 aforesaid hospital only for the following diseases or ailments prescribed under rule 3A(2) of the Income Tax Rules, 1962:

(a) Ailment or disease of the eye requiring surgical operation.

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

4. The approval shall remain in force till three years from the date of its issue and subject to the hospital's continued compliance with the statutory conditions 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. In the event that the

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,CENTRAL REVENUE BUILDING, RAI02, RAI03, RAI04, RAIPUR, Chhattisgarh, 492001  
Email: RAIPUR.CCIT@INCOMETAX.GOV.IN,

hospital ceases to satisfy any of the prescribed conditions, it shall be mandatory on the part of the hospital to intimate such fact immediately to the approving authority.

5. 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 relevant bills.
6. This approval is not transferrable.
7. The hospital shall be open at all reasonable times for inspection by such Income-tax authority(/ies) as duly authorized in this behalf.



VIR BIRSA EKKA  
CCIT, RAIPUR

Copy to:

1. All the Pr. Chief/Chief Commissioner of Income Tax in India.
2. The Pr. Commissioner of Income Tax in M.P./C.G. Region.
3. All the Addl. CsIT/Jt. CsIT in Raipur/Bilaspur region with request to forward a copy of this order of all A.Os under their charge.
4. The applicant hospital Shri Ganesh Vinayak Eye Hospital, (A Unit of Shri Ganesh Vinayak Medical Science Pvt. Ltd. ), Dhamtari Road, In front of Colors Mall, Pachpedi Naka, Raipur
5. The Director of Health Services, Govt. of Chhattisgarh.
6. The Deputy Commissioner of Income Tax, 1(1), Raipur.

VIR BIRSA EKKA  
CCIT, RAIPUR

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Signer: VIR BIRSA EKKA  
Date: Friday, August 11, 2023 4:48 PM  
Location: BHOPAL, India