



भारत सरकार / Govt. of India

आयकर महानिदेशक(अन्वेषण), चण्डीगढ़

**Director General of Income Tax (Inv.), Chandigarh**

केन्द्रीय राजस्व भवन, पहला तल, सैक्टर-17 ई, चण्डीगढ़

**Central Revenue Building, First Floor, Sector 17 E, Chandigarh**

फा.सं..आ.महा.नि(अन्वेषण) / चण्डी / 17(2) / 2022-23 / 386

दिनांक: 28.10.2022

**ORDER**

**Approval under sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of clause (2) to section 17 of the IT Act, 1961 read with Rules 3A (1) & (2) of the IT Rules, 1962**

In exercise of power conferred on the undersigned under sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of clause (2) to Section 17 of the Income Tax Act, 1961 read with Rules 3A (1) & (2) of the Income Tax Rules, 1962 and having regard to guidelines prescribed therein, I, the Director General of Income Tax (Inv.), Chandigarh, hereby, grant approval to **M/s. Shriman Superspeciality Hospital (A unit of M/s. Shriman Enterprises), Jalandhar Pathankot Road, Near Reru Chowk, Jalandhar, PAN: ACRFS4109D** for the aforesaid purpose.

2. Accordingly, any sum paid by an 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 said Hospital in respect of the ailments as mentioned in Rule 3A (2) of the Income Tax Rules, 1962 shall not be treated as a perquisite in the hands of the employee 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. The approval is given in respect of the treatment of ailments related to following specialties only:-

- (a) Cancer.
- (b) Tuberculosis.
- (c) Acquired immunity deficiency syndrome.
- (d) Disease of ailment of the heart, blood, lymph glands, bone marrow, respiratory system, central nervous system, urinary system, liver, gall bladder, digestive system, endocrine glands or the skin requiring surgical operation.
- (e) Ailment or the disease of eye, ear, nose or throat, requiring, surgical, operation.
- (f) Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment.

- (g) Gynecological or obstetric ailment or disease requiring surgical operation or orthopedic treatment.
  - (h) Ailment or disease of the organs mentioned at (d) requiring medical treatment in a hospital for at least three continuous days.
  - (i) Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days.
  - (j) Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.
3. 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 employer will not be liable to deduct tax at source u/s 192 in respect of such sum.
  5. This approval should not be construed as approval of the Govt. of India or the Director General of Income Tax (Inv.), Chandigarh or any other statutory authority under the Government, for any other purpose other than mentioned in Para 2 above.
  6. This approval is subject to withdrawal at any time, if it is found that the approval has been obtained through misrepresentation of facts, 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 provision governing the approval.
  7. This approval takes effect from the date of this order 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 modifications as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961.

#### **TERMS & CONDITIONS**

- (a) This approval is not transferable and is applicable only to the premises occupied by the hospital as mentioned in Para 1 of this order.

- (b) 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.
- (c) The hospital shall conform to such conditions as prescribed in Rule 3A (1) of the Income Tax Rules, 1962. In the event that the establishment ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the Principal Officer of the hospital to inform the authority issuing this approval of such fact(s) immediately.
- (d) The application for renewal of approval, if sought, should be submitted at least 90 days before the expiry of current approval.
- (e) For the purposes of extension of approval, an affidavit should be filed to the effect that all the conditions specified 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.

**-Sd-**

**(Avdhesh Kumar Mishra)**  
**Director General of Income Tax (Inv.)**  
**NWR, Chandigarh.**

Copy to:-

- The Secretary, Central Board of Direct Taxes, North Block, New Delhi.
- The Pr. Chief Commissioner(s) of Income Tax.
- The Chief Commissioner of Income Tax, Panchkula & Amritsar.
- The Pr. Commissioner of Income Tax (Central), Ludhiana.
- The Jt. Commissioner of Income Tax, Central Range, Jalandhar.
- The Asst. Commissioner of Income Tax, Central Circle-1, Jalandhar.
- M/s. Shriman Superspeciality Hospital (A unit of M/s. Shriman Enterprises), Jalandhar Pathankot Road, Near Reru Chowk, Jalandhar.

*Renu Verma*  
(Renu Verma)

**Income Tax Officer (Inv.) (Hq.)**  
**Chandigarh.**