



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
OFFICE OF THE CHIEF  
COMMISSIONER OF INCOME TAX  
CCIT, MUMBAI-6

To, SRV-C HOSPITAL LLP FLAT NO 552 FLOOR 12 TARA PORE TOWER OSHIWARA, MHADA COLONY NEW LINK ANDHERI WEST MUMBAI 400053, Maharashtra India	
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PAN: ADYFS8150Q	Dated: 23/03/2023	DIN & Order No : ITBA/COM/F/17/2022-23/1051148971(1)
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Sir/ Madam/ M/s,

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

**Approval of hospital 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**

In exercise of the powers conferred by sub-clause (b) of the 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 M/s. SRV Hospital – Chembur (MPMWC), having (PAN ADYFS8150Q) and situated opposite Lokmanya Tilak Terminus, Dr. Mandakini Parihar Marg, Tilak Nagar, Chembur, Mumbai- 400089, for the purposes of the said provision.

2. The approval is applicable only in relation to 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/her family in the aforesaid hospital only for ailments as prescribed under Rule 3A(2) of the Income Tax Rules, 1962.

3. Accordingly, any sum paid by any employer in respect of any expenditure actually incurred by an employee on his medical treatment or treatment of any member of the family at M/s. SRV Hospital – Chembur (MPMWC), Opposite Lokmanya Tilak Terminus, Dr. Mandakini Parihar Marg, Tilak Nagar, Chembur, Mumbai– 400089 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

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Tax in the hands of the employee. The employer will not be liable to deduct tax u/s 192 of the Income Tax Act, 1961.

4. This order is effective for the period from 18/01/2023 to 17/01/2025.
5. The approval is subject to the hospital's continued compliance with the statutory conditions necessary under Income Tax Rules 3(A)(1) 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.
6. The order of approval is subject to the following terms and conditions:
  - a) The approval is not transferrable.
  - b) The hospital shall be open for inspection by such duly authorized officers at all times.
  - c) The hospital shall confirm 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 Rules, 1962.
  - d) The application for renewal should be submitted at least 30 days before the expiry of the current approval.

AJITH KUMAR VARMA  
CCIT, MUMBAI-6