



भारत सरकार
वित्त मंत्रालय, राजस्व विभाग कार्यालय मुख्य आयकर
आयुक्त, सी. जी. ओ. कॉम्प्लेक्स-1, हापुड
रोड, गाज़ियाबाद
टेलि:-0120-2705448

Government of India
Ministry of Finance, Department of Revenue
Office of the Chief Commissioner of Income Tax
C.G.O. Complex-1, Hapur Road, Ghaziabad
Tel:-0120-2756306

Order u/s 17(2)(viii)(ii)(b) of the Income Tax Act, 1961

Registration No. 03/2022-23

Dated: 02.09.2022

Sub: Approval of hospital u/s 17(2)(viii)(ii)(b) of the Income Tax Act, 1961 read with Rule 3A of the Income Tax Rules, 1962 in the case of M/s Tiwari Eye Centre, C2C, Sector-55, Noida, PAN : AAHCA6212E - reg.

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, approval is hereby granted to **M/s Tiwari Eye Centre, C2C, Sector-55, Noida.**

2. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his/her medical treatment or of any member of his/her family at the above mentioned hospital in respect of diseases or ailments, i.e. **'ailment or disease of the eye, requiring surgical operation'** only mentioned at Clause (e) in Rule 3A(2), shall not be treated as a perquisite for the purposes of sections 15 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.

3. The approval 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 Chief Commissioner of Income Tax, Ghaziabad or any other statutory authority under the Government, for any other purpose.

4. The approval is valid for a period of **03 years** from **02.09.2022** and is subject to the continued compliance with the statutory conditions prescribed under Rule 3A 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 is subject to the following terms and conditions:-

- This approval is not transferable.
- 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.
- The hospital shall conform to such conditions as are prescribed 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 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.

o/c
Gauri
02/09/22



M/s Tiwari Eye Centre, PAN : AAHCA6212E
Approval u/s 17(2)(viii)(ii)(b) dated 02.09.2022

- d. The application for renewal of approval should be submitted at least **60 days** before the expiry of the current approval.

o/c 

(Krinwant Sahay)
Pr. Chief Commissioner of Income-tax (OSD)
Ghaziabad

क्र.सं. CCIT-GZB/ITO(A&J)/17(2)(ii)(b)/53(2020-21)/2026 (KRINWANT SAHAY) दिनांक/Dated 02.09.2022
Chief Commissioner of Income Tax
Ghaziabad

DIN & Order No.: ITBA/COM/M/17/2022-23/1045152124(1) 2021

To
Director,
M/s Tiwari Eye Centre,
C2C, Sector-55,
Noida

Copy for information to:

1. The Secretary, Central Board of Direct Tax, North Block, New Delhi.
2. All the Principal Chief Commissioners of Income Tax in India.
3. All the Chief Commissioners of Income Tax in India.
4. The Pr. Commissioner of Income Tax, Ghaziabad/Noida /Agra/Dehradun/Kanpur.
5. The DD (OL) for Hindi version.
6. The Income Tax Officer, Ward-3(5), Noida.
7. The Secretary, CGEWCC, Kanpur.

o/c Ravi Prakash Gupta
02/09/22

(Ravi Prakash Gupta)
Income Tax Officer (A&J)
for Pr. Chief Commissioner of Income-tax (OSD)
Ghaziabad

