

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
ITO CO

To, TREAT ME HOSPITAL PLOT.NO.7 PLOT.NO.7 , WARDHA ROAD HINDUSTAN COLONY 440015,Maharashtra India	
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PAN: AAIFT0426F	Dated: 05/04/2022	DIN & Order No : ITBA/COM/F/17/2022-23/1042509009(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

Kindly refer to the above.

Kindly find attached herewith copy of order u/s 17(2) of the Income Tax Act, 1961 dated 22-02-2022 passed by Pr. Chief Commissioner of Income Tax, Nagpur in your case. This letter is issued for DIN purpose. You are requested to quote the DIN mentioned in this letter with reference to order u/s 17(2) of the IT Act, 1961 dated 22-02-2022.

VINAY MISHRA
ITO CO

(In case the document is digitally signed please refer Digital Signature at the bottom of the page)

Enclosed: Refer to attachment ATTACHMENT_100048191000.pdf

Note: If digitally signed, the date of digital signature may be taken as date of document.
,Ayakar Bhavan,Civil Lines NGP, Civil Lines, TelangKhedi Road, NAGPUR, Maharashtra, 440001
Email: NAGPUR.ITO.CO@INCOMETAX.GOV.IN,

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* DIN-Document identification No.



कार्यालय, प्रधान मुख्य आयकर आयुक्त, नागपुर

पहला तल, आयकर भवन, तेलंगखेडी रोड, सिविल लाइन्स, नागपुर - 440 001

OFFICE OF THE

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, NAGPUR

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F. No. Pr. CCIT/NGP/Tech./17(2)/09/2021-22

Date : 22/02/2022

Order of approval under sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of sub-section (2) of Section 17 of the Income-tax Act, 1961, read with Rule 3(A)(1) of I. T. Rules, 1962.

In exercise of the powers conferred on me under proviso (ii)(b) to clause (viii) of sub-section (2) of Section 17 of the Income-tax Act, 1961 (43 of 1961), read with Rule 3A of the Income-tax Rules, 1962, I, Pr. Chief Commissioner of Income-tax, Nagpur, hereby approve **Treat Me Hospital, Nagpur (PAN: AAIFT0426F)** for the purpose of the said section, sub-section, clause and proviso, and subject to the guidelines, norms and directions contained in paras 2, 3, 4 and 5 of this Order. This approval is granted on the basis of the recommendation given by the Committee consisting of a Addl./Jt. Commissioner of Income-tax, one ACIT, one Income Tax Officer, Addl. Director, CGHS and Civil Surgeon.

2. Any sum paid by an employer, directly **Treat Me Hospital, Nagpur (PAN: AAIFT0426F)** for the purpose of medical treatment, of employee/any member of family of employee, 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-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 is granted for treatment of the following diseases and ailments as prescribed in Rule 3A(2) of the Income Tax Rules, 1962, as amended to date:-

(a)	Cancer
(b)	Tuberculosis
(c)	Acquired immunity deficiency syndrome
(d)	Disease or ailments of 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)	Fracture in any part of the skeletal system or dislocation of vertebrae requiring Surgical operation or orthopedic treatment
(f)	Gynaecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention
(g)	Ailment or disease of the organs mentioned at (d) requiring medical treatment in a hospital for at least three continuous days;
(h)	Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days.
(i)	Burn injuries requiring medical treatment in a hospital for at least three continuous days.
(j)	mental disorder - neurotic or psychotic - requiring medical treatment in a hospital for at least three continuous days;
(k)	drug addiction requiring medical treatment in a hospital for at least seven continuous days;
(l)	Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a



hospital for at least three continuous days.

3. This order of approval is subject to the following terms and conditions:

- (i) This approval is not transferable.
- (ii) The approval will not cover Indian systems of medicine and homoeopathic treatment.
- (iii) 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.
- (iv) This approval is subject to the Hospital's continued compliance with the statutory provisions / conditions governing the grant of such approval, and is also subject to modifications/ withdrawal, if necessitated by subsequent changes/ amendments to the statutory provisions governing the grant of approval.
- (v) This approval is subject to withdrawal at any time, if it is found that the approval has been obtained by fraud or through mis-representation of facts.
- (vi) In the event the Hospital ceases to satisfy any of the conditions prescribed by the Income-tax Act, 1961, and Income-tax Rules, 1962, as amended from time to time, it will be mandatory on the part of the Hospital to notify the approval issuing authority of such fact, immediately.

4. This approval is only for the purpose of proviso (ii)(b) to clause (viii) of sub-section (2) of section 17 of the Income-tax Act, 1961, and should not be construed as approval of the Central Government or the Chief Commissioner of Income-tax, Nagpur, or any other statutory authority under the Government, for any other purpose.

5. This approval is granted w.e.f. 22/2/2022 and shall remain in force for three years from 22/02/2022. This approval is subject to the hospital's continued compliance with the statutory conditions under Rule 3A(1) necessary for such approval and such modification, as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961.

6. The application for renewal of approval if any should be submitted at least 60 days before the expiry of the current approval.

Raw
(Ruby Srivastava)

22/02/2022
Pr. Chief Commissioner of Income-tax, Nagpur

To,

Dr. Vikas M. Bhute,

Partner, Treat Me Hospital

Plot No. 7, Hindustan Colony, Wardha Road, Nagpur - 440015

Copy to:

1. The Secretary, Central Board of Direct Taxes, North Block, New Delhi-110 001.
2. All the Pr. Chief Commissioners of Income-tax (CCA) in India
3. All the Commissioners of Income-tax in Nagpur Region.



Vinay
(Vinay Mishra)

Income-tax Officer(CO)

O/o. the Pr. Chief Commissioner of Income-tax, Nagpur