



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
ADDL/JCIT(HQ)(ADMN) CCIT
SURAT

To, JAIMEEN PRAVINKUMAR JESALPURA Vaishvi Orthopedic Hospital Plot No.21,,windward Business Park Jetalpur Road Vadodara,Gujarat India	
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PAN: ADTPJ3726E	Dated: 23/08/2022	DIN & Order No : ITBA/COM/F/17/2022-23/1044869383(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

In exercise of the powers vested in the undersigned under sub-clause (b) of the clause (ii) of proviso to sub-clause (viii) of clause (2) of section 17 of the Income-tax Act, 1961 (43 of 1961) r.w.r. 3A of the IT Rules, 1962 approval is hereby granted to **“Vaishvi Orthopedic Hospital, Prop. Dr. Jaimin P Jesalpura, Plot No. 21, windward Business Park, Jetalpur Road, Vadodara PAN: ADTPJ3726E”** for purpose of the said sub- clause.

2. Any sum paid by the employer directly to **“Vaishvi Orthopedic Hospital, Prop. Dr. Jaimin P Jesalpura, Plot No. 21, windward Business Park, Jetalpur Road, Vadodara PAN: ADTPJ3726E”** for the purpose of medical treatment of the following disease or ailment prescribed under Rule 3A(2) of the I.T.Rules,1962, of any employee or any member of the employee's family, shall not be treated as a perquisite in the hands of such employee in terms of sub-clause(b) of clause (ii) of the proviso to Section 17(2)(viii) of the Income-tax Act,1961.

Sub-Rule No.	Diseases or ailment prescribed under Rule 3A(2)
(f)	Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopaedic treatment

3. This order is effective for a period of three years for the treatment of diseases mentioned **under sub-rule (f) under rule 3A(2) of the Income Tax Rules,1962** from **17.08.2022 to 16.08.2025**.

4. The approval is only for the purpose of proviso (ii)(b) to section 17(2)(viii) of the

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Income Tax Act, 1961 and shall not be construed as approval of the Central Government or the Chief Commissioner of Income-tax, Surat or any other statutory authority under the Government for any other purpose.

5 The approval is subject to the hospital's continued compliance with the statutory conditions necessary under I T Rule 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. This order of the approval is subject to the following terms and conditions:-

1. This approval is not transferable.
2. The Hospital shall at all reasonable times be open for inspection by such officer of the Income Tax Department as is duly authorized in this behalf.
3. The hospital shall confirm to such conditions as are prescribed under proviso (ii) to section 17(2)(viii) of the Income-tax Act 1961 r.w. Rule 3 A of the Income Tax Rules 1962. In the event that the hospital ceases to satisfy any of the conditions prescribed by the law, it will be mandatory on the part of the hospital to notify the approval issuing authority of such fact immediately.
4. The application for renewal of approval should be submitted at least 60 days before the expiry of the current approval.

RAHUL KUMAR

Copy to:

1. The Secretary, CBDT, New Delhi.
2. All the Pr. Chief Commissioners of Income Tax, in India.
3. All the Chief Commissioners of Income Tax, in India.
4. All the Pr. CsIT / CsIT of Gujarat Region.

RAHUL KUMAR

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