



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

To, WELCARE MULTISPECIALITY HOSPITALS PRIVATE LIMITED WELCARE HOSPITAL, R. S. N O. 626, ATLA DRA- ROAD, ATLA DRA, VADODARA, VADODARA 390012, Gujarat India	
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PAN: AADCW1102H	Dated: 09/05/2022	DIN & Order No : ITBA/COM/F/17/2022-23/1042982632(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

प्रेषण लिपिक
मुख्य आयकर अधिकृत कार्यालय,
कमरा नं. 311, आयकर भवन,
मजुरा गेट, सुरत-395001.

**Approval of Hospital 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**

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 "M/s Welcare Hospital(A unit of Welcare Multispeciality Hospitals Pvt Ltd), R.S. No.626, Nr. Khiskoli Circle, Atladara-Vadsar Ring Road, Vadodara, PAN: AADCW1102H" for purpose of the said sub- clause.

2. Any sum paid by the employer directly to "M/s Welcare Hospital(A unit of Welcare Multispeciality Hospitals Pvt Ltd), R.S. No.626, Nr. Khiskoli Circle, Atladara-Vadsar Ring Road, Vadodara." for the purpose of medical treatment of diseases or ailments as mentioned in 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 orthopedic treatment

Note: If digitally signed, the date of digital signature may be taken as date of document.
AAYAKAR BHAWAN, NEAR MAJURA GATE, OPP NEW CIVIL HOSPITAL, SURAT, Gujarat, 395001
Email: SURAT.ADDLCIT.HQ@INCOMETAX.GOV.IN, Office Phone:02612878301

3. This order is effective for a period of three years for the treatment of all diseases mentioned in Rule 3A (2) from 27.04.2022 to 26.04.2025.

4. Further, approval of Hospital u/s 17(2)(ii)(b)(viii) of the Income Tax Act, 1961 vide this office letter No.ITBA/ADF/F/17/2021-22/1032981203(1) dated 19.05.2021 granted to "Welcare Hospital, Prop. Shri Bharat S Modi, Nr. Miles Motors, Atladra-Vadsar Ring Road, Atladra Vadodara, PAN: ACGPM5950M is hereby cancelled because Welcare Hospital, Prop. Bharat S. Modi is converted into private limited company-Welcare Multispeciality Hospitals Pvt Ltd, having PAN: AADCW1102H by Business transfer agreement dated 01.01.2022.

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

6. 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.

7. 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 conform 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

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

This document is digitally signed

Signer: DHARMENDRA SINGH PUNIA
Date: 09 April 2022 11:57