

GOVERNMENT OF INDIA
OFFICE OF THE
CHIEF COMMISSIONER OF INCOME TAX
NCR BUILDING, JAIPUR

ORDER

Dated : 17.09.2008

Approval of hospital under Sub-clause (b) of Clause (ii) of the proviso to Sub-section (2) of Section 17 of Income-tax Act, 1961- Anand Hospital & Eye Centre, Jaipur.

In exercise of the powers conferred by proviso (ii)(b) of sub section (2) of Section 17 of the Income-tax Act, 1961, the Chief Commissioner of Income-tax, Jaipur, having regard to the guidelines prescribed in Notification No. S. N. 768(E) dated 07.10.1992 for grant of approval to a hospital, hereby approves **Anand Hospital & Eye Centre, Jaipur** for the purpose of said clause for treatment of ailments/diseases mentioned in Rule 3A(2) of the Income-tax Rules, 1962.

Accordingly, any sum paid by an employer directly to **Anand Hospital & Eye Centre, Jaipur** or reimbursed to any employee for purposes of such treatment of the employee or any member of the family of the employee shall not be treated as perquisite of the employees for the purpose of sections 15, 16 & 17 of the Income-tax Act, 1961 and such sum shall be exempt from Income-tax in the hands of the employees.

The employer will not be liable to deduct tax U/s 192 of the Income-tax Act, 1961 in respect of such payments, provided the employee furnishes necessary certificate from the said hospital specifying the ailments/diseases for which such treatment was taken and also furnishes the receipt of the amount paid to the hospital.

This approval takes effect from **17th September, 2008** and is subject to such modification as may be necessitated by any amendment to the provisions governing the approval or unless it is withdrawn for any other reasons.

— *Sd* —

(B. S. Dhillon)
Chief Commissioner of Income-tax,
Jaipur.

No. CCIT/JPR Addl.CIT(Hqrs.) 17(2)/2008-09/2222

Date : 17.9.2008

Copy to:-

1. The Anand Hospital & Eye Centre, 21 Jamna Lal Bajaj Marg, C-Scheme, Jaipur.
2. All CCIT(CCA) in India.
3. The CCIT Jodhpur/Udaipur.
4. The DGIT(Inv), Jaipur.
5. The Secretary, CBDT, New Delhi.
6. All CsIT of Rajasthan Region
7. The Addl. CIT, Range-6, Jaipur.
8. The ITO, Ward-6(4), Jaipur.
9. The PRO, Jaipur.

Mk
(Mithilesh Kumar Jha)
Addl. Commissioner of Income-tax(Hqrs.),
for Chief Commissioner of Income-tax,

GOVERNMENT OF RAJASTHAN
OFFICE OF THE
CHIEF COMMISSIONER OF INCOME TAX
NCR BUILDING, JAIPUR

ORDER

Dated : 19.09.2011

Approval of hospital under Sub-clause (b) of Clause (ii) of the proviso to Sub-section (2) of Section 17 of Income-tax Act, 1961- Pandya Hospital & Research Centre Pvt. Ltd., Jaipur.

In exercise of the powers conferred by proviso (ii)(b) of sub-section (2) of Section 17 of the Income-tax Act, 1961, the Chief Commissioner of Income-tax, Jaipur, having regard to the guidelines prescribed in Notification No. S. N. 768(E) dated 07.10.1992 for grant of approval to a hospital, hereby approves **Pandya Hospital & Research Centre Pvt. Ltd., Jaipur** for the purpose of said clause, for treatment of ailments/diseases mentioned in Rule 3A(2) of the Income-tax Rules, 1962.

Accordingly, any sum paid by an employer directly to **Pandya Hospital & Research Centre Pvt. Ltd., Jaipur** or reimbursed to any employee for purposes of such treatment of the employee or any member of the family of the employee shall not be treated as perquisite of the employees for the purpose of sections 15, 16 & 17 of the Income-tax Act, 1961 and such sum shall be exempt from Income-tax in the hands of the employees.

The employer will not be liable to deduct tax U/s 192 of the Income-tax Act, 1961 in respect of such payments, provided the employee furnishes necessary certificate from the said hospital specifying the ailments/diseases for which such treatment was taken and also furnishes the receipt of the amount paid to the hospital.

This approval takes effect from 19th Septembert, 2011 and is subject to such modification as may be necessitated by any amendment to the provisions governing the approval or unless it is withdrawn for any other reasons.





(Mukesh Bhanti)
Chief Commissioner of Income-tax,
Jaipur.

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2011-12/ 3224
Copy to :-

Date : 19.09.2011
20

1. The Director, Pandya Hospital & Research Centre Pvt. Ltd., J-2/37, Mahaveer Marg, Opp. Jai Club, C-Scheme,, Jaipur-302005.
2. All CCIT(CCA) in India.
3. The CCIT Jodhpur/Udaipur.
4. The DGIT(Inv.), Jaipur.
5. The Secretary, CBDT, North Block, New Delhi.
6. All CsIT of Rajasthan Region.
7. The Addl. CIT, Range-6, Jaipur.
8. The DCITO, Circle-6, Jaipur.


(Purushottam Kashyap)
Addl. Commissioner of Income-tax(Hqrs.),
for Chief Commissioner of Income-tax,
Jaipur.

GOVERNMENT OF INDIA
OFFICE OF THE
CHIEF COMMISSIONER OF INCOME TAX
NCR BUILDING, JAIPUR

ORDER

Dated : 01.04.2010

Approval of hospital under Sub-clause (b) of Clause (ii) of the proviso to Sub-section (2) of Section 17 of Income-tax Act, 1961- Archna Hospital, Sanganer, Jaipur.

In exercise of the powers conferred by proviso (ii)(b) of sub-section (2) of Section 17 of the Income-tax Act, 1961, the Chief Commissioner of Income-tax, Jaipur, having regard to the guidelines prescribed in Notification No. S. N. 768(E) dated 07.10.1992 for grant of approval to a hospital, hereby approves **Archna Hospital, Sanganer, Jaipur** for the purpose of said clause, for treatment of ailments/diseases mentioned in Rule 3A(2) of the Income-tax Rules, 1962.

Accordingly, any sum paid by an employer directly to **Archna Hospital, Sanganer, Jaipur** or reimbursed to any employee for purposes of such treatment of the employee or any member of the family of the employee shall not be treated as perquisite of the employees for the purpose of sections 15, 16 & 17 of the Income-tax Act, 1961 and such sum shall be exempt from Income-tax in the hands of the employees.

The employer will not be liable to deduct tax U/s 192 of the Income-tax Act, 1961 in respect of such payments, provided the employee furnishes necessary certificate from the said hospital specifying the ailments/diseases for which such treatment was taken and also furnishes the receipt of the amount paid to the hospital.

This approval takes effect from **1st April, 2010** and is subject to such modification as may be necessitated by any amendment to the provisions governing the approval or unless it is withdrawn for any other reasons.



-sd-
(B. S. Dhillon)
Chief Commissioner of Income-tax,
Jaipur.

Date : 01.04.2010

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2010-11/ 32

Copy to :-

1. Dr. Arun Choudhary Prop. Archna Hospital, 26-27, Shiv Colony, Sanganer, Jaipur.
2. All CCIT(CCA) in India.
3. The CCIT Jodhpur/Udaipur.
4. The DGIT(Inv.), Jaipur.
5. The Secretary, CBDT, North Block, New Delhi.
6. All CsIT of Rajasthan Region.
7. The Addl. CIT, Range-7, Jaipur.
8. The ITO, Ward-7(1), Jaipur.

Mithilesh Kumar Jha
(Mithilesh Kumar Jha)
Addl. Commissioner of Income-tax(Hqrs.),
for Chief Commissioner of Income-tax,
Jaipur.

GOVERNMENT OF INDIA
OFFICE OF THE
Pr. CHIEF COMMISSIONER OF INCOME TAX
NCR BUILDING, STATUE CIRCLE, JAIPUR

ORDER

Dated :-27th August, 2014

Approval of Hospital under Sub-Clause (b) of Clause (ii) of the proviso to Section 17(2) (viii) of the Income-tax Act, 1961 - M/s Dr. Roy Chaudhary Institute of Urology & Laparoscopic Surgery, A-4B, Tilak Marg, C-Scheme, Jaipur.

In exercise of the powers conferred by Sub-clause (b) of clause (ii) of the proviso to section 17(2) (viii) of the Income-tax Act, 1961, the Pr. Chief Commissioner of Income-tax, Jaipur, having regard to the guidelines prescribed in Notification No. S.N. 768(E) dated 07.10.1992 for grant of approval to a hospital, hereby approves **M/s Dr. Roy Chaudhary Institute of Urology & Laparoscopic Surgery, Jaipur** for the purpose of said clause, for treatment of ailments/diseases of the all mentioned in Rule 3A(2) of the Income-tax Rule, 1962.

Accordingly, any sum paid by an employer directly to **M/s Dr. Roy Chaudhary Institute of Urology & Laparoscopic Surgery, Jaipur** or reimbursed to any employee for purposes of such treatment of the employee or any member of the family of the employee shall not be treated as perquisite of the employees for the purpose of sections 15, 16 & 17 of the Income-tax Act, 1961 and such sum shall be exempt from Income-tax in the hands of the employees.

The employer will not be liable to deduct tax u/s 192 of the Income-tax Act, 1961 in respect of such payments, provided the employee furnishes necessary certificate from the said hospital specifying the ailments/diseases for which such treatment was taken and also furnishes the receipt of the amount paid to the hospital.

This approval takes effect from 27th August, 2014 and is subject to such modification as may be necessitated by any amendment to the provisions governing the approval or unless it is withdrawn for any other reasons.

-Sd-

(Swatantra Kumar)

Pr. Chief Commissioner of Income-tax, Rajasthan,
Jaipur.

No.Pr.CCIT/JPR/ITO(Tech)/17(2)/2014-15/3189

Dated:- 27th August, 2014

Copy to :-

1. M/s Dr. Roy Chaudhary Institute of Urology & Laparoscopic Surgery, A-4B, Tilak Marg, C-Scheme, Jaipur.
2. All Pr. CCIT in India.
3. The CCIT Jodhpur/Udaipur
4. The DGIT(Inv.) Jaipur
5. The Secretary, CBDT, North Block, New Delhi.
6. All CsIT of Rajasthan Region.

(Ram Niwas Yadav)

Income Tax Officer (Tech)

For Pr. Chief Commissioner of Income Tax, Rajasthan,
Jaipur

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**GOVERNMENT OF INDIA
OFFICE OF THE
Pr. CHIEF COMMISSIONER OF INCOME TAX
NCR BUILDING, STATUE CIRCLE, JAIPUR**

ORDER

Dated :-26th August, 2014

Approval of Hospital under Sub-Clause (b) of Clause (ii) of the proviso to Section 17(2) (viii) of the Income-tax Act, 1961 - Asopa Hospital, 93-B, Tagore Nagar, Ajmer Road, Jaipur.

In exercise of the powers conferred by Sub-clause (b) of clause (ii) of the proviso to section 17(2) (viii) of the Income-tax Act, 1961, the Pr. Chief Commissioner of Income-tax, Jaipur, having regard to the guidelines prescribed in Notification No. S.N. 768(E) dated 07.10.1992 for grant of approval to a hospital, hereby approves **Asopa Hospital, 93-B, Tagore Nagar, Ajmer Road, Jaipur** for the purpose of said clause, for treatment of ailments/diseases of the all mentioned in Rule 3A(2) of the Income-tax Rule, 1962.

Accordingly, any sum paid by an employer directly to **Asopa Hospital, 93-B, Tagore Nagar, Ajmer Road, Jaipur** or reimbursed to any employee for purposes of such treatment of the employee or any member of the family of the employee shall not be treated as perquisite of the employees for the purpose of sections 15, 16 & 17 of the Income-tax Act, 1961 and such sum shall be exempt from Income-tax in the hands of the employees.

The employer will not be liable to deduct tax u/s 192 of the Income-tax Act, 1961 in respect of such payments, provided the employee furnishes necessary certificate from the said hospital specifying the ailments/diseases for which such treatment was taken and also furnishes the receipt of the amount paid to the hospital.

This approval takes effect from 26th August, 2014 and is subject to such modification as may be necessitated by any amendment to the provisions governing the approval or unless it is withdrawn for any other reasons.

-Sd-

(Swatantra Kumar)

Pr. Chief Commissioner of Income-tax, Rajasthan,
Jaipur.

No.Pr.CCIT/JPR/ITO(Tech)/17(2)/2014-15/3193

Dated:- 26th August, 2014

Copy to :-

1. Asopa Hospital, 93-B, Tagore Nagar, Ajmer Road, Jaipur.
2. All Pr. CCIT in India.
3. The CCIT Jodhpur/Udaipur
4. The DGIT(Inv.) Jaipur
5. The Secretary, CBDT, North Block, New Delhi.
6. All CsIT of Rajasthan Region.



(Ram Niwas Yadav)

Income Tax Officer (Tech)

For Pr. Chief Commissioner of Income Tax, Rajasthan,
Jaipur

GOVERNMENT OF INDIA
OFFICE OF THE
CHIEF COMMISSIONER OF INCOME TAX
NCR BUILDING, STATUE CIRCLE, JAIPUR

ORDER

Dated: 23.08.2012

Approval of hospital under Sub-clause (b) of Clause (ii) of the proviso to Section 17(2)(viii) of the Income-tax Act, 1961- Dr. Virendra Laser & Phaco Surgery Centre, Behind Mahindra Showroom, Gandhi Nagar, Tonk Phatak, Jaipur

In exercise of the powers conferred by Sub-clause (b) of Clause (ii) of the proviso to Section 17(2)(viii) of the Income-tax Act, 1961, the Chief Commissioner of Income-tax, Jaipur, having regard to the guidelines prescribed in Notification No. S. N. 768(E) dated 07.10.1992 for grant of approval to a hospital, hereby approves **Dr. Virendra Laser & Phaco Surgery Centre, Behind Mahindra Showroom, Gandhi Nagar, Tonk Phatak, Jaipur** for the purpose of said clause, for treatment of ailments/diseases of the eye mentioned in Rule 3A(2) of the Income-tax Rules, 1962.

Accordingly, any sum paid by an employer directly to **Dr. Virendra Laser & Phaco Surgery Centre, Behind Mahindra Showroom, Gandhi Nagar, Tonk Phatak, Jaipur** or reimbursed to any employee for purposes of such treatment of the employee or any member of the family of the employee shall not be treated as perquisite of the employees for the purpose of sections 15, 16 & 17 of the Income-tax Act, 1961 and such sum shall be exempt from Income-tax in the hands of the employees.

The employer will not be liable to deduct tax U/s 192 of the Income-tax Act, 1961 in respect of such payments, provided the employee furnishes necessary certificate from the said hospital specifying the ailments/diseases for which such treatment was taken and also furnishes the receipt of the amount paid to the hospital.

This approval takes effect from **23rd August, 2012** and is subject to such modification as may be necessitated by any amendment to the provisions governing the approval or unless it is withdrawn for any other reasons.



(Brijesh Gupta)
Chief Commissioner of Income-tax,
Jaipur.

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2012-13/2696
Copy to :-

Date : 23.08.2012

1. Dr. Virendra Laser & Phaco Surgery Centre, Behind Mahindra Showroom, Gandhi Nagar, Tonk Phatak, Jaipur
2. All CCIT(CCA) in India.
3. The CCIT Jodhpur/Udaipur.
4. The DGIT(Inv.), Jaipur.
5. The Secretary, CBDT, North Block, New Delhi.
6. All CsIT of Rajasthan Region.

(Purushottam Kashyap)
Addl. Commissioner of Income-tax(Hqrs.),
for Chief Commissioner of Income-tax,
Jaipur.

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Growth
28/8/12

GOVERNMENT OF INDIA
OFFICE OF THE
CHIEF COMMISSIONER OF INCOME TAX
NCR BUILDING, JAIPUR

ORDER

Dated : 29.03.2010

Approval of hospital under Sub-clause (b) of Clause (ii) of the proviso to Sub-section (2) of Section 17 of Income-tax Act, 1961- Jain Eye Clinic & Hospital, Moti Doongri Road, Jaipur.

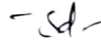
In exercise of the powers conferred by proviso (ii)(b) of sub-section (2) of Section 17 of the Income-tax Act, 1961, the Chief Commissioner of Income-tax, Jaipur, having regard to the guidelines prescribed in Notification No. S. N. 768(E) dated 07.10.1992 for grant of approval to a hospital, hereby approves **Jain Eye Clinic & Hospital, Moti Doongri Road, Jaipur** for the purpose of said clause, for treatment of ailments/diseases mentioned in Rule 3A(2) of the Income-tax Rules, 1962.

Accordingly, any sum paid by an employer directly to **Jain Eye Clinic & Hospital, Moti Doongri Road, Jaipur** or reimbursed to any employee for purposes of such treatment of the employee or any member of the family of the employee shall not be treated as perquisite of the employees for the purpose of sections 15, 16 & 17 of the Income-tax Act, 1961 and such sum shall be exempt from Income-tax in the hands of the employees.

The employer will not be liable to deduct tax U/s 192 of the Income-tax Act, 1961 in respect of such payments, provided the employee furnishes necessary certificate from the said hospital specifying the ailments/diseases for which such treatment was taken and also furnishes the receipt of the amount paid to the hospital.

This approval takes effect from **29th March, 2010** and is subject to such modification as may be necessitated by any amendment to the provisions governing the approval or unless it is withdrawn for any other reasons.





(B. S. Dhillon)
Chief Commissioner of Income-tax,
Jaipur.

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2009-10/ 5855

Date : 29.03.2010

Copy to :-

1. Dr. M. R. Jain Prop. Jain Eye Clinic & Hospital, K-4-A, Fatehtiba, Moti Doongri Road, Jaipur.
2. All CCIT(CCA) in India.
3. The CCIT Jodhpur/Udaipur.
4. The DGIT(Inv.), Jaipur.
5. The Secretary, CBDT, North Block, New Delhi.
6. All CsIT of Rajasthan Region.
7. The Addl. CIT, Range-7, Jaipur.
8. The ACIT, Circle-7, Jaipur.


(Mithilesh Kumar Jha)
Addl. Commissioner of Income-tax(Hqrs.),
for Chief Commissioner of Income-tax,
Jaipur.

GOVERNMENT OF INDIA
OFFICE OF THE
Pr. CHIEF COMMISSIONER OF INCOME TAX
NCR BUILDING, STATUE CIRCLE, JAIPUR

ORDER

Dated :-14th May, 2015

Approval of Hospital under Sub-Clause (b) of Clause (ii) of the proviso to Section 17(2) (viii) of the Income-tax Act, 1961 – M/s Jindal Super Speciality Hospital SPM Nagar, Bharatpur (A unit of Raj Jindal Hospital & Research Center Pvt. Ltd).

In exercise of the powers conferred by Sub-clause (b) of clause (ii) of the proviso to section 17(2) (viii) of the Income-tax Act, 1961, the Pr. Chief Commissioner of Income-tax, Rajasthan, Jaipur, having regard to the guidelines prescribed in Notification No. S.N. 768(E) dated 07.10.1992 for grant of approval to a hospital, hereby approves **M/s Jindal Super Speciality Hospital SPM Nagar, Bharatpur (A unit of Raj Jindal Hospital & Research Center Pvt. Ltd)** for the purpose of said clause, for treatment of ailments/diseases of the all mentioned in Rule 3A(2) of the Income-tax Rule, 1962.

Accordingly, any sum paid by an employer directly to **M/s Jindal Super Speciality Hospital SPM Nagar, Bharatpur (A unit of Raj Jindal Hospital & Research Center Pvt. Ltd)** or reimbursed to any employee for purposes of such treatment of the employee or any member of the family of the employee shall not be treated as perquisite of the employees for the purpose of sections 15, 16 & 17 of the Income-tax Act, 1961 and such sum shall be exempt from Income-tax in the hands of the employees.

The employer will not be liable to deduct tax u/s 192 of the Income-tax Act, 1961 in respect of such payments, provided the employee furnishes necessary certificate from the said hospital specifying the ailments/diseases for which such treatment was taken and also furnishes the receipt of the amount paid to the hospital.

This approval takes effect from 14th May, 2015 and is subject to such modification as may be necessitated by any amendment to the provisions governing the approval or unless it is withdrawn for any other reasons.

-Sd-

(Raj Kumar)

Pr. Chief Commissioner of Income-tax, Rajasthan,
Jaipur.

No.Pr.CCIT/JPR/ITO(Tech)/17(2)/2015-16/10/6
Copy to :-

Dated:- 14th May, 2015
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- ✓ 1. M/s Jindal Super Speciality Hospital SPM Nagar, Bharatpur (A unit of Raj Jindal Hospital & Research Center Pvt. Ltd).
2. All Pr. CCIT in India.
3. The CCIT Jodhpur/Udaipur
4. The DGIT(Inv.) Jaipur
5. The Secretary, CBDT, North Block, New Delhi.
6. All Pr. CsIT/CsIT in Rajasthan Region.



(Ram Niwas Yadav)

Income Tax Officer (Tech)

For Pr. Chief Commissioner of Income Tax, Rajasthan,
Jaipur


21/5/15

**GOVERNMENT OF INDIA
OFFICE OF THE
CHIEF COMMISSIONER OF INCOME TAX
NCR BUILDING, JAIPUR**

ORDER

Dated : 21.10.2009

Approval of hospital under Sub-clause (b) of Clause (ii) of the proviso to Sub-section (2) of Section 17 of Income-tax Act, 1961- Darshan Hospital, Alwar.


In exercise of the powers conferred by proviso (ii)(b) of sub-section (2) of Section 17 of the Income-tax Act, 1961, the Chief Commissioner of Income-tax, Jaipur, having regard to the guidelines prescribed in Notification No. S. N. 768(E) dated 07.10.1992 for grant of approval to a hospital, hereby approves **Darshan Hospital, Alwar** for the purpose of said clause, for treatment of ailments/diseases mentioned in Rule 3A(2) of the Income-tax Rules, 1962.

Accordingly, any sum paid by an employer directly to **Darshan Hospital, Alwar** or reimbursed to any employee for purposes of such treatment of the employee or any member of the family of the employee shall not be treated as perquisite of the employees for the purpose of sections 15, 16 & 17 of the Income-tax Act, 1961 and such sum shall be exempt from Income-tax in the hands of the employees.

The employer will not be liable to deduct tax U/s 192 of the Income-tax Act, 1961 in respect of such payments, provided the employee furnishes necessary certificate from the said hospital specifying the ailments/diseases for which such treatment was taken and also furnishes the receipt of the amount paid to the hospital.

This approval takes effect from **21st October, 2009** and is subject to such modification as may be necessitated by any amendment to the provisions governing the approval or unless it is withdrawn for any other reasons.




(B. S. Dhillon)
Chief Commissioner of Income-tax,
Jaipur.

Date : 21.10.2009

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2009-10/ 26²³

Copy to :-

1. Dr. B. K. Saini, Prop. Darshan Hospital, 42, Scheme No.1, Near Water Tank, Ambedkar Chauraha, Alwar (Rajasthan).
2. All CCIT(CCA) in India.
3. The CCIT Jodhpur/Udaipur.
4. The DGIT(Inv.), Jaipur.
5. The Secretary, CBDT, North Block, New Delhi.
6. All CsIT of Rajasthan Region.
7. The Addl. CIT, Range-1, Alwar.
8. The ACIT, Circle-1, Alwar.

(Mithilesh Kumar Jha)
Addl. Commissioner of Income-tax(Hqrs.),
for Chief Commissioner of Income-tax,
Jaipur.

कार्यालय
प्रधान मुख्य आयकर आयुक्त
राजस्थान
केन्द्रीय राजस्व भवन, भगवानदास रोड, जयपुर



OFFICE OF THE
Pr. CHIEF COMMISSIONER OF INCOME
TAX, RAJASTHAN
CENTRAL REVENUE BUILDING, B. D. ROAD, JAIPUR
☎0141-2385478- Fax: 0141-2385477
e-mail: jaipur.pccit@incometax.gov.in

ORDER

Dated: 05.10.2021

SUB: APPROVAL UNDER SUB-CLAUSE (b) OF CLAUSE (ii) OF THE PROVISO TO SUB-SECTION (2) OF SECTION 17 OF THE INCOME TAX ACT, 1961. (READ WITH RULES 3A(1) & 3A(2) OF INCOME TAX RULES, 1962

In exercise of powers conferred on the Principal Chief Commissioner of Income Tax under proviso (ii)(b) of sub-section (2) of section 17 of the Income Tax Act, 1961, I, the Principal Chief Commissioner of Income Tax, Rajasthan Region hereby having regard to the guidelines prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rules, 1962, grant approval to **M/s Surya Mother and Child Care Jaipur Pvt. Ltd., B-7, SMS Road, Opp. Tonk Road, C-Scheme, Jaipur**, for the purposes of the said sub-clause (b) of clause (ii) of the proviso to sub-section (2) of section 17 of the Income Tax Act, 1961.

2.

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 family in the above mentioned Hospital in respect of the following prescribed diseases or ailments as mentioned in Rule 3A (2) of Income Tax Rules, 1962, shall not be treated as a perquisite in the hands of the employee for the purposes of sections 15,16 & 17 of the Income Tax Act, 1961 :-

S. No	Sub-Rule	Prescribed ailment/diseases in Rule 3A(2)
1.	(a)	cancer;
2.	(b)	tuberculosis;
3.	(c)	acquired immunity deficiency syndrome;
4.	(d)	disease or ailment of heart, blood, lymph gland, bone marrow, respiratory system, central nervous system, urinary system, liver, gall bladder, digestive system, endocrine gland of skin, requiring surgical operation;
5.	(e)	ailment or disease of the eye, ear, nose or throat, requiring surgical operation;

6.	(f)	fracture in any part of the skeletal System or dislocation of vertebrae requiring surgical operation or orthopedic treatment;
7.	(g)	gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;
8.	(h)	ailment or disease of the organs mentioned at (d) requiring medical treatment in a hospital for at least three continuous days;
9.	(i)	gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days.;
10.	(j)	burn injuries requiring medical treatment in a hospital for at least three continuous days;
11.	(m)	anaphylactic shocks including insulin shocks, drug reaction and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days;

3. The employer will not be liable to deduct tax at source u/s 192 in respect of such sum.
4. The approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income Tax, Rajasthan Region or any other statutory authority under the Government, for any other purpose.
5. This approval is subject to withdrawal at any time if it is found that the approval has been obtained through misrepresentation of facts or necessary conditions as stipulated in Sub-rule (1) of Rule 3A of the Income Tax Rules, 1962 are not fulfilled and is subject to modification/ Withdrawal, if necessitated by subsequent changes in provisions governing the approval.
6. This approval takes effect from **05.10.2021 for a period of 5 years and shall remain in force till 04.10.2026**. This approval is subject to the hospital's continued compliance with the statutory conditions under Rules 3A(1) necessary for such approval and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961.
7. This approval is subject to terms & conditions as mentioned hereunder:
- This approval is not transferable and is applicable only to the premises occupied by the hospital as mentioned in para 1 of this order.
 - 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.
 - The hospital shall confirm to such conditions as prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rules, 1962. In the event the establishment ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of

the Principal Officer to notify the authority issuing this approval of such fact immediately.

- (iv) The application for renewal of approval should be submitted at least 30 days before the expiry of current approval.
- (v) For the purpose of extension of approval, a certificate should be filed to the effect that all the conditions specified in Rule 3A of the Income Tax Rules, 1962 continue to be satisfied and that no substantive/ material change has occurred in the facts reported in the original application.

T. Tonsing

(T. Tonsing Prasad)

Pr. Chief Commissioner of Income Tax,
Rajasthan, Jaipur.

Dated: 05.10.2021

No. Pr. CC/ITO (Tech)/F-64/2021-22/

Copy to:-

1. All the Pr. Chief Commissioners of Income Tax in India.
2. The Pr. Commissioner of Income Tax-1, Jaipur.
3. The Addl. Commissioner of Income Tax, Range-1, Jaipur.
4. The Income Tax Officer, Ward-1(1), Jaipur.
5. The Addl. Director, CGHS, Jaipur.
6. M/s Surya Mother and Child Care Jaipur Pvt. Ltd., B-7, SMS Road, Opp. Tonk Road, C-Scheme, Jaipur.

(Rajesh Kumar Sharma)

Income Tax Officer (Tech.),

O/o Pr. Chief Commissioner of Income Tax,
Rajasthan, Jaipur.

GOVERNMENT OF INDIA
OFFICE OF THE
CHIEF COMMISSIONER OF INCOME TAX
NCR BUILDING, JAIPUR

ORDER

Dated : 01.06.2011

Approval of hospital under Sub-clause (b) of Clause (ii) of the proviso to Sub-section (2) of Section 17 of Income-tax Act, 1961- Marudhar Hospital, Khatipura, Jaipur.

In exercise of the powers conferred by proviso (ii)(b) of sub-section (2) of Section 17 of the Income-tax Act, 1961, the Chief Commissioner of Income-tax, Jaipur, having regard to the guidelines prescribed in Notification No. S. N. 768(E) dated 07.10.1992 for grant of approval to a hospital, hereby approves **Marudhar Hospital, Khatipura, Jaipur** for the purpose of said clause, for treatment of ailments/diseases mentioned in Rule 3A(2) of the Income-tax Rules, 1962.

Accordingly, any sum paid by an employer directly to **Marudhar Hospital, Khatipura, Jaipur** or reimbursed to any employee for purposes of such treatment of the employee or any member of the family of the employee shall not be treated as perquisite of the employees for the purpose of sections 15, 16 & 17 of the Income-tax Act, 1961 and such sum shall be exempt from Income-tax in the hands of the employees.

The employer will not be liable to deduct tax U/s 192 of the Income-tax Act, 1961 in respect of such payments, provided the employee furnishes necessary certificate from the said hospital specifying the ailments/diseases for which such treatment was taken and also furnishes the receipt of the amount paid to the hospital.

This approval takes effect from **1st June, 2011** and is subject to such modification as may be necessitated by any amendment to the provisions governing the approval or unless it is withdrawn for any other reasons.





(Mukesh Bhanti)
Chief Commissioner of Income-tax,
Jaipur.

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2011-12/849
Copy to :-

Date : 01.06.2011
06.

1. Dr. Shivraj Singh Rathore Prop. Marudhar Hospital, A-93-99, Singh Bhoomi, Khatipura, Jaipur.
2. All CCIT(CCA) in India.
3. The CCIT Jodhpur/Udaipur.
4. The DGIT(Inv.), Jaipur.
5. The Secretary, CBDT, North Block, New Delhi.
6. All CsIT of Rajasthan Region.
7. The Addl. CIT, Range-7, Jaipur.
8. The ITO, Ward-7(1), Jaipur.


(Dilip Sharma)
.Addl. Commissioner of Income-tax(Hqrs.),
for Chief Commissioner of Income-tax,
Jaipur.

GOVERNMENT OF INDIA
OFFICE OF THE
CHIEF COMMISSIONER OF INCOME TAX
NCR BUILDING, STATUE CIRCLE, JAIPUR

ORDER

Dated: 08.06.2012

Approval of hospital under Sub-clause (b) of Clause (ii) of the proviso to Section 17(2)(viii) of the Income-tax Act, 1961- Abhishek Hospital, Jaipur.

In exercise of the powers conferred by Sub-clause (b) of Clause (ii) of the proviso to Section 17(2)(viii) of the Income-tax Act, 1961, the Chief Commissioner of Income-tax, Jaipur, having regard to the guidelines prescribed in Notification No. S. N. 768(E) dated 07.10.1992 for grant of approval to a hospital, hereby approves **Abhishek Hospital, Jaipur** for the purpose of said clause, for treatment of ailments/diseases as mentioned in Rule 3A(2) of the Income-tax Rules, 1962.

Accordingly, any sum paid by an employer directly to **Abhishek Hospital, Jaipur** or reimbursed to any employee for purposes of such treatment of the employee or any member of the family of the employee shall not be treated as perquisite of the employees for the purpose of sections 15, 16 & 17 of the Income-tax Act, 1961 and such sum shall be exempt from Income-tax in the hands of the employees.

The employer will not be liable to deduct tax U/s 192 of the Income-tax Act, 1961 in respect of such payments, provided the employee furnishes necessary certificate from the said hospital specifying the ailments/diseases for which such treatment was taken and also furnishes the receipt of the amount paid to the hospital.

This approval takes effect from **8th June, 2012** and is subject to such modification as may be necessitated by any amendment to the provisions governing the approval or unless it is withdrawn for any other reasons.





(Brijesh Gupta)
Chief Commissioner of Income-tax,
Jaipur.

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2012-13/ 150

Date : 08.06.2012

Copy to :-

1. Dr. Akhilesh Sharma, Prop. Abhishek Hospital, 3-B-III, Near Dharam Singh Circle, Mooti Doongri Road, Jaipur.-302004.
2. The Secretary, CBDT, North Block, New Delhi.
3. All CCIT(CCA) in India.
4. The CCIT Jodhpur/Udaipur.
5. The DGIT(Inv.), Jaipur.
6. All CsIT of Jaipur Region.


(Purushottam Kashyap)
Addl. Commissioner of Income-tax(Hqrs.),
for Chief Commissioner of Income-tax,
Jaipur.

GOVERNMENT OF INDIA
OFFICE OF THE
CHIEF COMMISSIONER OF INCOME TAX
NCR BUILDING, STATUE CIRCLE, JAIPUR

ORDER

Dated: 17.12.2012

Approval of hospital under Sub-clause (b) of Clause (ii) of the proviso to Section 17(2)(viii) of the Income-tax Act, 1961-Neeru Eye Hospital, Kalwar Road, Jhotwara, Jaipur.

In exercise of the powers conferred by Sub-clause (b) of Clause (ii) of the proviso to Section 17(2)(viii) of the Income-tax Act, 1961, the Chief Commissioner of Income-tax, Jaipur, having regard to the guidelines prescribed in Notification No. S. N. 768(E) dated 07.10.1992 for grant of approval to a hospital, hereby approves **Neeru Eye Hospital, Kalwar Road, Jhotwara, Jaipur** for the purpose of said clause, for treatment of ailments/diseases of the eye mentioned in Rule 3A(2) of the Income-tax Rules, 1962.

Accordingly, any sum paid by an employer directly to **Neeru Eye Hospital, Kalwar Road, Jhotwara, Jaipur** or reimbursed to any employee for purposes of such treatment of the employee or any member of the family of the employee shall not be treated as perquisite of the employees for the purpose of sections 15, 16 & 17 of the Income-tax Act, 1961 and such sum shall be exempt from Income-tax in the hands of the employees.

The employer will not be liable to deduct tax U/s 192 of the Income-tax Act, 1961 in respect of such payments, provided the employee furnishes necessary certificate from the said hospital specifying the ailments/diseases for which such treatment was taken and also furnishes the receipt of the amount paid to the hospital.

This approval takes effect from 17th **December, 2012** and is subject to such modification as may be necessitated by any amendment to the provisions governing the approval or unless it is withdrawn for any other reasons.



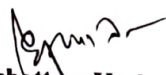

(Brijesh Gupta)
Chief Commissioner of Income-tax,
Jaipur.

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2012-13/ 5075

Date : 17.12.2012

Copy to :-

1. Dr. Neeru Gupta, Prop. Neeru Eye Hospital, 13, Mansarovar Colony, Kalwar Road, Jhotwara, Jaipur
2. All CCIT(CCA) in India.
3. The CCIT Jodhpur/Udaipur.
4. The DGIT(Inv.), Jaipur.
5. The Secretary, CBDT, North Block, New Delhi.
6. All CsIT of Rajasthan Region.


(Purushottam Kashyap)
Addl. Commissioner of Income-tax(Hqrs.),
for Chief Commissioner of Income-tax,
Jaipur.

GOVERNMENT OF INDIA
OFFICE OF THE
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
NCR BUILDING, STATUE CIRCLE, JAIPUR

ORDER

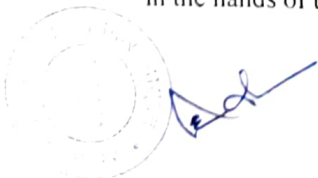
Dated: 17.01.17

**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-
M/s Harish Hospital Pvt. Ltd., Raghu Commercial Complex, Scheme No. 10, Alwar**

In exercise of the powers conferred by Sub-clause (b) of Clause (ii) of the proviso to Section 17(2)(viii) of the Income-tax Act, 1961, the Pr. Chief Commissioner of Income-tax, Rajasthan, Jaipur, having regard to the guidelines prescribed in Notification No. S. N. 768(E) dated 07.10.1992 for grant of approval to a hospital, hereby approves **M/s Harish Hospital Pvt. Ltd., Raghu Commercial Complex, Scheme No. 10, Alwar** for the purpose of said clause, for treatment of the following ailments/diseases as mentioned in Rule 3A(2) of the Income-tax Rules, 1962.

S. No.	Sub-Rule	Prescribed ailment/diseases in Rule 3A(2)
1.	(b)	tuberculosis
2.	(d)	disease or ailment of heart, blood, lymph gland, bone marrow, respiratory system, central nervous system, urinary system, liver, gall bladder, digestive system, endocrine gland of skin, requiring surgical operation.
3.	(f)	fracture in any part of the skeletal System or dislocation of vertebrae requiring surgical operation or orthopaedic treatment.
4.	(g)	gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention.
5.	(h)	ailment or disease of the organs mentioned at (d) requiring medical treatment in a hospital for at least three continuous days.
6.	(i)	gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days.
7.	(j)	burn injuries requiring medical treatment in a hospital for at least three continuous days.
8.	(k)	mental disorder-neurotic or psychotic-requiring medical treatment in a hospital for at least three continuous days.
9.	(l)	drug addiction requiring medical treatment in a hospital for at least seven continuous days.
10.	(m)	anaphylactic shocks including insulin shocks, drug reaction and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

Accordingly, any sum paid by an employer directly to **M/s Harish Hospital Pvt. Ltd., Raghu Commercial Complex, Scheme No. 10, Alwar** or reimbursed to any employee for purposes of such treatment of the employee or any member of the family of the employee shall not be treated as perquisite of the employees for the purpose of sections 15, 16 & 17 of the Income-tax Act, 1961 and such sum shall be exempt from Income-tax in the hands of the employees.



The employer will not be liable to deduct tax U/s 192 of the Income-tax Act, 1961 in respect of such payments, provided the employee furnishes necessary certificate from the said hospital specifying the ailments/diseases for which such treatment was taken and also furnishes the receipt of the amount paid to the hospital.

This approval takes effect from 19-01-2017 and is subject to such modification as may be necessitated by any amendment to the provisions governing the approval or unless it is withdrawn for any other reasons.

(Ameeta Saini)

Pr. Chief Commissioner of Income-tax, Rajasthan,
Jaipur.

No. Pr. CCIT/JPR/ITO (Tech.)/17(2)/2016-17/5731

Dated: 19-01-2017

Copy to:-

7. M/s Harish Hospital Pvt. Ltd., Raghu Commercial Complex, Scheme No. 10, Alwar
8. The Secretary, CBDT, North Block, New Delhi.
9. All CCIT(CCA) in India.
10. The CCIT Jodhpur/Udaipur.
11. The DGIT(Inv.), Jaipur.
12. All Pr.CsIT/CsIT of Jaipur Region.

(Hitesh Agrawal)

Income-tax Officer (Tech.),
For Pr. Chief Commissioner of Income-tax, Rajasthan,
Jaipur.



कार्यालय
प्रधान मुख्य आयकर आयुक्त
राजस्थान
केन्द्रीय राजस्व भवन, भगवानदास रोड, जयपुर



OFFICE OF THE
Pr. CHIEF COMMISSIONER OF INCOME
TAX, RAJASTHAN
CENTRAL REVENUE BUILDING, B. D. ROAD, JAIPUR
☎0141-2385478- Fax: 0141-2385477
e-mail: jaipur.pccit@incometax.gov.in

ORDER

Dated: 23.01.2023

SUB: APPROVAL UNDER SUB-CLAUSE (b) OF CLAUSE (ii) OF THE PROVISO TO SUB-SECTION (2) OF SECTION 17 OF THE INCOME TAX ACT, 1961. (READ WITH RULES 3A(1) & 3A(2) OF INCOME TAX RULES, 1962

In exercise of powers conferred on the Principal Chief Commissioner of Income Tax under proviso (ii)(b) of sub-section (2) of section 17 of the Income Tax Act, 1961, I, the Principal Chief Commissioner of Income Tax, Rajasthan Region hereby having regard to the guidelines prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rules, 1962, grant approval to **M/s Disha Hospital (Prop. Dr. Avadh Agarwal), 61, Arya Nagar, Scheme No. 1, Alwar Rajasthan**, for the purposes of the said sub-clause (b) of clause (ii) of the proviso to sub-section (2) of section 17 of the Income Tax Act, 1961.

2. 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 family in the above mentioned Hospital in respect of the following prescribed diseases or ailments as mentioned in Rule 3A (2) of Income Tax Rules, 1962, shall not be treated as a perquisite in the hands of the employee for the purposes of sections 15,16 & 17 of the Income Tax Act, 1961 :-

S. No	Sub-Rule	Prescribed ailment/diseases in Rule 3A(2)
1.	(a)	cancer;
2.	(d)	disease or ailment of urinary system;

3. The employer will not be liable to deduct tax at source u/s 192 in respect of such sum.
4. The approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income Tax, Rajasthan Region or any other statutory authority under the Government, for any other purpose.
5. This approval is subject to withdrawal at any time if it is found that the approval has been obtained through misrepresentation of facts or necessary conditions as stipulated in Sub-rule (1) of Rule 3A of the Income Tax Rules, 1962 are not

fulfilled and is subject to modification/ Withdrawal, if necessitated by subsequent changes in provisions governing the approval.

6. This approval takes effect from **23.01.2023 for a period of 5 years and shall remain in force till 22.01.2028**. This approval is subject to the hospital's continued compliance with the statutory conditions under Rules 3A(1) necessary for such approval and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961.
7. This approval is subject to terms & conditions as mentioned hereunder:
- (i) This approval is not transferable and is applicable only to the premises occupied by the hospital as mentioned in para 1 of this order.
 - (ii) 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.
 - (iii) The hospital shall confirm to such conditions as prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rules, 1962. In the event the establishment ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the Principal Officer to notify the authority issuing this approval of such fact immediately.
 - (iv) The application for renewal of approval should be submitted at least 30 days before the expiry of current approval.
 - (v) For the purpose of extension of approval, a certificate should be filed to the effect that all the conditions specified in Rule 3A of the Income Tax Rules, 1962 continue to be satisfied and that no substantive/ material change has occurred in the facts reported in the original application.

T. Tonsing Prasad
(T. Tonsing Prasad)

Pr. Chief Commissioner of Income Tax,
Rajasthan, Jaipur.

No. Pr. CC/ITO (Tech)/F-64/2022-23/ *8553*

Dated: 23.01.2023

Copy to:-

1. All the Pr. Chief Commissioners of Income Tax in India.
2. The Pr. Commissioner of Income Tax-1, Jaipur.
3. The Addl. Commissioner of Income Tax, Range-1, Alwar.
4. The Dy. Commissioner of Income Tax, Circle-1, Alwar.
5. The Addl. Director, CGHS, Jaipur.
6. M/s Disha Hospital, 61, Arya Nagar, Scheme No. 1, Alwar Rajasthan.

(Rajesh Kumar Sharma)
Income Tax Officer (Tech.),
O/o Pr. Chief Commissioner of Income Tax,
Rajasthan, Jaipur.

कार्यालय
प्रधान मुख्य आयकर आयुक्त
राजस्थान
केन्द्रीय राजस्व भवन, भगवानदास रोड, जयपुर



OFFICE OF THE
Pr. CHIEF COMMISSIONER OF INCOME
TAX, RAJASTHAN
CENTRAL REVENUE BUILDING, B. D. ROAD, JAIPUR
☎0141-2385478- Fax: 0141-2385477
e-mail: jaipur.pccit@incometax.gov.in

ORDER

Dated: 19.04.2023

SUB: APPROVAL UNDER SUB-CLAUSE (b) OF CLAUSE (ii) OF THE PROVISO TO SUB-SECTION (2) OF SECTION 17 OF THE INCOME TAX ACT, 1961. (READ WITH RULES 3A(1) & 3A(2) OF INCOME TAX RULES, 1962

In exercise of powers conferred on the Principal Chief Commissioner of Income Tax under proviso (ii)(b) of sub-section (2) of section 17 of the Income Tax Act, 1961, I, the Principal Chief Commissioner of Income Tax, Rajasthan Region hereby having regard to the guidelines prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rules, 1962, grant approval to **M/s Apex Hospital, Rani Bazar, Bikaner (PAN: AABCA5663M)**, for the purposes of the said sub-clause (b) of clause (ii) of the proviso to sub-section (2) of section 17 of the Income Tax Act, 1961.

2. 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 family in the above mentioned Hospital in respect of the following prescribed diseases or ailments as mentioned in Rule 3A (2) of Income Tax Rules, 1962, shall not be treated as a perquisite in the hands of the employee for the purposes of sections 15,16 & 17 of the Income Tax Act, 1961 :-

S. No	Sub-Rule	Prescribed ailment/diseases in Rule 3A(2)
1.	(b)	Tuberculosis
2.	(c)	Acquired immunity deficiency syndrome
3.	(d)	Disease or ailment of heart, blood, lymph gland, bone marrow, respiratory system, central nervous system, urinary system, liver, gall bladder, digestive system, endocrine gland or the skin, requiring surgical operation.
4.	(e)	Ailment or disease of the eye, ear, nose or throat, requiring surgical operation;
5.	(f)	Fracture in any part of the skeletal System or dislocation of vertebrae requiring surgical operation or orthopedic treatment.
6.	(g)	Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention.
7.	(h)	Ailment or disease of the organs mentioned at (d) requiring medical

		treatment in a hospital for at least three continuous days.
8.	(i)	Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days.
9.	(j)	Burn injuries requiring medical treatment in a hospital at least three continuous days.
10.	(k)	Mental disorder-neurotic or psychotic-requiring medical treatment in a hospital for at least three continuous days.
11.	(l)	Drug addiction requiring medical treatment in a hospital for at least seven continuous days.
12.	(m)	Anaphylactic shocks including insulin shocks, drug reaction and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

3. The employer will not be liable to deduct tax at source u/s 192 in respect of such sum.
4. The approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income Tax, Rajasthan Region or any other statutory authority under the Government, for any other purpose.
5. This approval is subject to withdrawal at any time if it is found that the approval has been obtained through misrepresentation of facts or necessary conditions as stipulated in Sub-rule (1) of Rule 3A of the Income Tax Rules, 1962 are not fulfilled and is subject to modification/ Withdrawal, if necessitated by subsequent changes in provisions governing the approval.
6. This approval takes effect from **19.04.2023 for a period of 5 years and shall remain in force till 20.04.2028**. This approval is subject to the hospital's continued compliance with the statutory conditions under Rules 3A(1) necessary for such approval and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961.
7. This approval is subject to terms & conditions as mentioned hereunder:
 - (i) This approval is not transferable and is applicable only to the premises occupied by the hospital as mentioned in para 1 of this order.
 - (ii) 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.
 - (iii) The hospital shall confirm to such conditions as prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rules, 1962. In the event the establishment ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the Principal Officer to notify the authority issuing this approval of such fact immediately.
 - (iv) The application for renewal of approval should be submitted at least 30 days before the expiry of current approval.
 - (v) For the purpose of extension of approval, a certificate should be filed to the effect that all the conditions specified in Rule 3A of the Income Tax Rules.

1962 continue to be satisfied and that no substantive/ material change has occurred in the facts reported in the original application.

T. Tonsing

(T. Tonsing Prasad)
Pr. Chief Commissioner of Income Tax,
Rajasthan, Jaipur.

Dated: 19.04.2023

No. Pr. CC/ITO (Tech)/F-64/2022-23/

Copy to:-

1. All the Pr. Chief Commissioners of Income Tax in India.
2. The Pr. Commissioner of Income Tax-2, Jaipur.
3. The Addl. Commissioner of Income Tax, Range-6, Jaipur.
4. The Income Tax Officer, Ward-6(1), Jaipur.
5. The Addl. Director, CGHS, Jaipur.
6. M/s Apex Hospital, Rani Bazar, Bikaner Rajasthan.

(Rajesh Kumar Sharma)
Income Tax Officer (Tech.).
O/o Pr. Chief Commissioner of Income Tax,
Rajasthan, Jaipur.

GOVERNMENT OF INDIA
OFFICE OF THE
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
NCR BUILDING, STATUE CIRCLE, JAIPUR

ORDER

Dated: 7th October, 2015

Approval of hospital under Sub-clause (b) of Clause (ii) of the proviso to Section 17(2) of the Income-tax Act, 1961- M/s Manu Hospital & Research Centre, A-1-A, Shyam Nagar, Ajmer Road, Jaipur.

In exercise of the powers conferred by Sub-clause (b) of Clause (ii) of the proviso to Section 17(2)(viii) of the Income-tax Act, 1961, the Pr. Chief Commissioner of Income-tax, Rajasthan, Jaipur, having regard to the guidelines prescribed in Notification No. S. N. 768(E) dated 07.10.1992 for grant of approval to a hospital, hereby approves M/s Manu Hospital & Research Centre, A-1-A, Shyam Nagar, Ajmer Road, Jaipur for the purpose of said clause, for treatment of ailments/diseases as mentioned in Rule 3A(2) of the Income-tax Rules, 1962.

Accordingly, any sum paid by an employer directly to M/s Manu Hospital & Research Centre, A-1-A, Shyam Nagar, Ajmer Road, Jaipur or reimbursed to any employee for purposes of such treatment of the employee or any member of the family of the employee shall not be treated as perquisite of the employees for the purpose of sections 15, 16 & 17 of the Income-tax Act, 1961 and such sum shall be exempt from Income-tax in the hands of the employees.

The employer will not be liable to deduct tax U/s 192 of the Income-tax Act, 1961 in respect of such payments, provided the employee furnishes necessary certificate from the said hospital specifying the ailments/diseases for which such treatment was taken and also furnishes the receipt of the amount paid to the hospital.

This approval takes effect from 7th October, 2015 and is subject to such modification as may be necessitated by any amendment to the provisions governing the approval or unless it is withdrawn for any other reasons.

Sd/-

(Raj Kumar)

Pr.Chief Commissioner of Income-tax,Rajasthan,
Jaipur.

No. Pr. CCIT/JPR/ITO(Tech.)/17(2)/2015-16/4061

Date :7th October, 2015

Copy to :-

1. M/s Manu Hospital & Research Centre, A-1-A, Shyam Nagar, Ajmer Road, Jaipur
2. The Secretary, CBDT, North Block, New Delhi.
3. All CCIT(CCA) in India.
4. The CCIT Jodhpur/Udaipur.
5. The DGIT(Inv.), Jaipur.
6. All Pr.CsIT/CsIT of Jaipur Region.

(Hitesh Agarwal)

Income-tax Officer (Tech.),

for Pr. Chief Commissioner of Income-tax,Rajasthan,
Jaipur.

Received.

Ujjain
09/10/2015



ORDER

Dated: 09.09.2021

SUB: APPROVAL UNDER SUB-CLAUSE (b) OF CLAUSE (ii) OF THE PROVISO TO SUB-SECTION (2) OF SECTION 17 OF THE INCOME TAX ACT, 1961. (READ WITH RULES 3A(1) & 3A(2) OF INCOME TAX RULES, 1962


In exercise of powers conferred on the Principal Chief Commissioner of Income Tax under proviso (ii)(b) of sub-section (2) of section 17 of the Income Tax Act, 1961, I, the Principal Chief Commissioner of Income Tax, Rajasthan Region hereby having regard to the guidelines prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rules, 1962, grant approval to **M/s Jaipur Heart & Multispecialty Centre, Jhunjhunu** for the purposes of the said sub-clause (b) of clause (ii) of the proviso to sub-section (2) of section 17 of the Income Tax Act, 1961.

2. 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 family in the above mentioned Hospital in respect of the following prescribed diseases or ailments as mentioned in Rule 3A (2) of Income Tax Rules, 1962, shall not be treated as a perquisite in the hands of the employee for the purposes of sections 15,16 & 17 of the Income Tax Act, 1961 :-

S. No.	Sub-Rule	Prescribed ailment/diseases in Rule 3A(2)
1.	(d)	disease or ailment of heart, blood, lymph gland, bone marrow, respiratory system, central nervous system, urinary system, liver, gall bladder, digestive system, endocrine gland of skin, requiring surgical operation.

3. The employer will not be liable to deduct tax at source u/s 192 in respect of such sum.
4. The approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income Tax, Rajasthan Region or any other statutory authority under the Government, for any other purpose.
5. This approval is subject to withdrawal at any time if it is found that the approval has been obtained through misrepresentation of facts or necessary conditions as stipulated in Sub-rule (1) of Rule 3A of the Income Tax Rules, 1962 are not fulfilled and is subject to modification/ Withdrawal, if necessitated by subsequent changes in provisions governing the approval.

6. This approval takes effect from **09.09.2021 and shall remain in force till 08.09.2026**. This approval is subject to the hospital's continued compliance with the statutory conditions under Rules 3A(1) necessary for such approval and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961.
7. This approval is subject to terms & conditions as mentioned hereunder:
- This approval is not transferable and is applicable only to the premises occupied by the hospital as mentioned in para 1 of this order.
 - 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.
 - The hospital shall confirm to such conditions as prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rules, 1962. In the event the establishment ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the Principal Officer to notify the authority issuing this approval of such fact immediately.
 - The application for renewal of approval should be submitted at least 30 days before the expiry of current approval.
 - For the purpose of extension of approval, a certificate should be filed to the effect that all the conditions specified in Rule 3A of the Income Tax Rules, 1962 continue to be satisfied and that no substantive/ material change has occurred in the facts reported in the original application.



(T. Tonsing Prasad)
Pr. Chief Commissioner of Income Tax,
Rajasthan, Jaipur.

No. Pr. CC/ITO (Tech)/F-64/2021-22/ 1796

Dated: 09.09.2021
14

Copy to:-

- All the Pr. Chief Commissioners of Income Tax in India.
- The Pr. Commissioner of Income Tax-2, Jaipur.
- The Addl. Commissioner of Income Tax, Range-7, Jaipur.
- The Income Tax Officer, Ward-1, Jhunjhunu.
- The Addl. Director, CGHS, Jaipur.
- M/s Jaipur Heart & Multispecialty Centre, Jhunjhunu.


(Rajesh Kumar Sharma)
Income Tax Officer (Tech.).
O/o Pr. Chief Commissioner of Income Tax,
Rajasthan, Jaipur.