

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

ORDER

Dated : 24.02.2010

**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- Ranthambore Sevika Hospital, Sherpur Khilchipur, Distt. Sawai Madhopur run by Prakratik Society, Jagatpura, Jaipur.**

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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 **Ranthambore Sevika Hospital, Sherpur Khilchipur, Distt. Sawai Madhopur run by Prakratik Society, Jagatpura, 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 **Ranthambore Sevika Hospital, Sherpur Khilchipur, Distt. Sawai Madhopur run by Prakratik Society, Jagatpura, 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 **24<sup>th</sup> February, 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to such modification as may be necessitated by any amendment to the provisions governing the approval or unless it is withdrawn for any other reasons.




<sup>-sd-</sup>  
(B. S. Dhillon)  
Chief Commissioner of Income-tax,  
Jaipur.

Date : 24.02.2010

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2009-10/ 5254

Copy to :-

1. The Executive Director, Ranthambore Sevika Hospital, Sherpur Khilchipur, Distt. Sawai Madhopur run by Prakratik Society, Anokhi Farm, Jagatpura, 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 ITO, Ward-6(1), Jaipur.

  
(Mithilesh Kumar Jha)  
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 : 24.03.2009

**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- Life Line Hospital, Alwar.**

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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 **Life Line 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 **Life Line 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 **24<sup>th</sup> March, 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.

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2008-09/4433

Date : 24.03.2009

Copy to :-

1. Dr. Harish Gupta, Managing Director, Life Line Hospital, Tijara Road, Alwar.
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-2, Alwar.
8. The ITO, Ward-2(1), Alwar.
9. The PRO, Jaipur.



(Mithilesh Kumar Jha)

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 : 11.08.2008

**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- Amar Medical & Research 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 **Amar Medical & Research 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 **Amar Medical & Research 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 **11<sup>th</sup> August, 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.

(B. S. Dhillon)

Chief Commissioner of Income-tax,  
Jaipur.

No. CCIT/JPR/Addl.CIT(Hqrs.)/2008-09/ 1748

Date : 11.08.2008

Copy to :-

1. Dr. Govind Saini, Amar Medical & Research Centre, Kiran Path, Mansarover, 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-2, Jaipur.
8. The ITO, Ward-2(3), Jaipur.
9. The PRO, Jaipur.

(Mithilesh Kumar Jha)

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: 17.1.17

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-

The Royal Orthopaedic Hospital & Sports Injury Center, B-73-A, Lalkothi Scheme, Sahkar Marg, Jaipur-302016  
\*\*\*\*\*

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 **The Royal Orthopaedic Hospital & Sports Injury Center, B-73-A, Lalkothi Scheme, Sahkar Marg, Jaipur-302016** 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.	(f)	Fracture in any part of the skeletal System or dislocation of vertebrae requiring surgical operation or orthopaedic treatment.

Accordingly, any sum paid by an employer directly to **The Royal Orthopaedic Hospital & Sports Injury Center, B-73-A, Lalkothi Scheme, Sahkar Marg, Jaipur-302016** 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 18.1.17 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/ 5696

Dated: 18/01/17

Copy to:-

1. The Royal Orthopaedic Hospital & Sports Injury Center, B-73-A, Lalkothi Scheme, Sahkar Marg, Jaipur-302016.
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 Agrawal)

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, JAIPUR

ORDER

Dated : 03.09.2009

**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- Shri K. M. Memorial Jain Heart & General Hospital, Sikar.**  
\*\*\*\*\*

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 **Shri K. M. Memorial Jain Heart & General Hospital, Sikar** 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 **Shri K. M. Memorial Jain Heart & General Hospital, Sikar** 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 **3<sup>rd</sup> September, 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.



*SB*  
(B. S. Dhillon)

Chief Commissioner of Income-tax,  
Jaipur.

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2009-10/ 2152

Date : 03.09.2009

Copy to :-

1. Dr. Archana Jain, Prop. Shri K. M. Memorial Jain Heart & General Hospital, Station Road, Sikar (Rajasthan).
2. All CCIT(CCA) in India.
3. The CCIT Jodhpur/Udaipur.
4. The DGIT(Inv.), Rajasthan, Jaipur.
5. The Secretary, CBDT, North Block, New Delhi.
6. All CsIT of Rajasthan Region.
7. The Addl. CIT, Sikar Range, Sikar(Rajasthan).
8. The DCIT, Circle, Sikar(Rajasthan).

*MK*  
(Mithilesh Kumar Jha)

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 : 19.08.2011

**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- K. M. S. Mother & Child Hospital, 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 **K. M. S. Mother & Child Hospital, 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 **K. M. S. Mother & Child 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 **19<sup>th</sup> August, 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 Bhandi)  
Chief Commissioner of Income-tax,  
Jaipur.

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2011-12/ 2095

Date : 19.08.2011

Copy to :-

1. Dr. K. M. Sahai, Prop. K. M. S. Mother & Child Hospital, B-2, Dhruv Marg, Tilak Nagar, Jaipur-302004.
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 ITO, Ward-6(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, JAIPUR  
ORDER**

Dated : 10.07.2008

**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- S. R. Kalla Memorial Gastro & General Hospital, 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 **S. R. Kalla Memorial Gastro & General Hospital, 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 **S. R. Kalla Memorial Gastro & General 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 **10<sup>th</sup> July, 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.

  
(B. S. Dhillon)

Chief Commissioner of Income-tax,  
Jaipur.

No. CCIT/JPR/Addl.CIT(Coord.)/2008-09/353

Date : 10.07.2008  
11

Copy to :-

1. Dr. Mukesh Kalla, Proprietor S. R. Kalla Memorial Gastro & General Hospital, 78, Dhuleshwar Garden, Sarder Patel 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 ITO, Ward-7(1), Jaipur.
8. The PRO, Jaipur.

  
(Mithilesh Kumar Jha)

Addl. Commissioner of Income-tax(Coord.),  
for Chief Commissioner of Income-tax,  
Jaipur.

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

ORDER

Dated : 13.01.2009

**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- S. K. Soni Hospital(A unit of Soni Hospitals 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 S. K. Soni Hospital(A unit of Soni Hospitals 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 S. K. Soni Hospital(A unit of Soni Hospitals 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 13<sup>th</sup> January, 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)

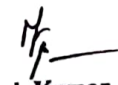
Chief Commissioner of Income-tax,  
Jaipur.

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2008-09/ 3471

Date : 13.01.2009

Copy to :-

1. ✓ The Director, S. K. Soni Hospital(A unit of Soni Hospitals Pvt. Ltd.), Sector-5, Vidhyadhar Nagar, 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-5, Jaipur.
8. The DCIT, Circle-5, Jaipur.
9. The PRO, Jaipur.

  
(Mithilesh Kumar Jha)

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: 07.06.2012

**Approval of hospital under Sub-clause (b) of Clause (ii) of the proviso to Section 17(2)(viii) of the Income-tax Act, 1961- Shubh Hospital (A unit of Sh. Purnanand Health Care & Research Center Pvt. Ltd.), Vidyut Nagar Crossing, 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 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 **Shubh Hospital (A unit of Sh. Purnanand Health Care & Research Center Pvt. Ltd.), Vidyut Nagar Crossing, 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 **Shubh Hospital (A unit of Sh. Purnanand Health Care & Research Center Pvt. Ltd.), Vidyut Nagar Crossing, 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 7<sup>th</sup> 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.



*Sd/-*  
(Brijesh Gupta)

Chief Commissioner of Income-tax,  
Jaipur.

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2012-13/ 1506  
Copy to :-

Date : 07.06.2012  
18

1. The Director, Shubh Hospital (A unit of Sh. Purnanand Health Care & Research Center Pvt. Ltd.), Vidyut Nagar Crossing, Ajmer Road, Jaipur-302006.
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.

*(Signature)*  
(Purushottam Kashyap)

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: 26<sup>th</sup> November, 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 Eternal Heart Care Centre & Research Institute Pvt. Ltd., 3A, Jagatpura Road, Near Jawahar Circle, 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 Eternal Heart Care Centre & Research Institute Pvt. Ltd., 3A, Jagatpura Road, Near Jawahar Circle, Jaipur** for the purpose of said clause, for treatment of ailments/diseases mentioned in the Rule 3A(2) of the Income-tax Rule, 1962.

Accordingly, any sum paid by an employer directly to **M/s Eternal Heart Care Centre & Research Institute Pvt. Ltd., 3A, Jagatpura Road, Near Jawahar Circle, 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 26<sup>th</sup> November, 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-

(Raj Kumar)

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

No.Pr.CCIT/JPR/ITO(Tech)/17(2)/2014-15/4937

Dated:- 26<sup>th</sup> November, 2014

Copy to :-

1. M/s Eternal Heart Care Centre & Research Institute Pvt. Ltd., 3A, Jagatpura Road, Near Jawahar Circle, 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, JAIPUR

ORDER

Dated : 21.08.2008

**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- Imperial Hospital & Research 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 **Imperial Hospital & Research 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 **Imperial Hospital & Research 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 **21<sup>st</sup> August, 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.

  
(B. S. Dhillon)

Chief Commissioner of Income-tax,  
Jaipur.

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2008-09/ **1884**

Date : 21.08.2008

Copy to :-

1. The Imperial Hospital & Research Centre, Shastri Nagar, 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-7, Jaipur.
8. The H.O. Ward-7(1), Jaipur.
9. The PRO, Jaipur.

  
(Mithilesh Kumar Jha)

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

ORDER


Approval of hospital under sub-clause (b) of Clause (ii) of the proviso to Clause (2) of section 17 of the Income-tax Act, 1961-M/s Dhanwantri Hospital & Research 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, Chennai-I, having regard to the guidelines prescribed in Notification No. S. O. 768(E) dated 07.10.1992 for grant of approval to a hospital, hereby approves M/s Dhanwantri Hospital & Research Centre, Jaipur for the purpose of said clause, for treatment of ailments/diseases mentioned in Rule 3A(2) of the Income-tax Rules.

Accordingly, any sum paid by an employer directly to M/s Dhanwantri Hospital & Research Centre, Jaipur or reimbursed to any employee for the purposes of such treatment of the or any member of the family of the employee shall not be treated as perquisite of the employees for the purposes 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 ailment/disease for which such treatment was taken and also furnishes the receipt of the amount paid to the hospital.

This approval takes effect from 11<sup>th</sup> October, 2006 and is subject to such modification as may be necessiated by any amendment to the provisions governing the approval or unless it is withdrawn for any other reasons.


  
(M. N. Verma)  
Chief Commissioner of Income-tax,  
Jaipur.

No. CCIT/JPR/Addl. CIT (Coord.)/2006-07/2157

Dated : 11.10.2006

Copy to :-

1. M/s Dhanwantri Hospital & Research Centre, 67/56A, Mansarover, Jaipur.
2. All CCsIT (CCA) in India.
3. All CsIT of Rajasthan Region.
4. The DIT (Inv.), Jaipur.
5. The Secretary, CBDT, New Delhi.
6. The ITO, Ward-7(1), Jaipur.
7. The PRO, Jaipur/Guard file.

  
(Kavita Pandey)  
Addl. Commissioner of Income-tax (Coord.)  
for Chief Commissioner of Income-tax,  
Jaipur.

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

ORDER

Approval of hospital under Sub clause (b) of clause (ii) of the proviso of clause (2) of Section 17 of the Income-tax Act, 1961 - M/s Ganadhipati Purushottam Shekhawati Hospital & Research Centre, Jaipur ( A unit of Ganadhipati Purusottam Shekhawati Hospitals Private Limited)

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.O. 768(E) dated 07.10.1992 for grant of approval to a hospital, hereby approves M/s Ganadhipati Purushottam Shekhawati Hospital & Research Centre, Jaipur ( A unit of Ganadhipati Purusottam Shekhawati Hospitals Private Limited) for the purpose of said clause, for treatment of ailments/diseases mentioned in Rule 3A(2) of the Income-tax Rules.

Accordingly, any sum paid by an employer directly to M/s Ganadhipati Purushottam Shekhawati Hospital & Research Centre, Jaipur ( A unit of Ganadhipati Purusottam Shekhawati Hospitals Private Limited) or reimbursed to any employee for the purposes of such treatment of the or any member of the family of the employee shall not be treated as perquisite of the employees for the purposes 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 ailment/disease for which such treatment was taken and also furnishes the receipt of the amount paid to the hospital.

This approval takes effect from 6<sup>th</sup> September, 2007 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.

(S. C. KAPIL)

Chief Commissioner of Income-tax,  
Jaipur.

Dated: 7.09.2007

No.CCIT/JPR/Addl.CIT(Coord.)/2007-08/ 2602

Copy to:

1. M/s Ganadhipati Purushottam Shekhawati Hospital & Research Centre (A unit of Ganadhipati Purusottam Shekhawati Hospitals Private Limited), 3/481, Malviya Nagar, Jaipur
2. All CCsIT(CCA) in India.
3. All CsIT of Rajasthan Region.
4. The DIT (Inv.), Jaipur.
5. The Secretary, CBDT, New Delhi.
6. The ITO, Ward 6(1), Jaipur.
7. The PRO, Jaipur/Guard file.

(SANJIV)

Addl. Commissioner of Income Tax (Coord.)  
For Chief Commissioner of Income-tax,  
Jaipur.

Received  
MS  
07/09/07

OK

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

ORDER

Dated : 17.10.2007

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- Prakash Mother & Child Hospital, 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 **Prakash Mother & Child Hospital, 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 **Prakash Mother & Child 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 prerequisite 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 **17<sup>th</sup> October, 2007** 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.

  
(S. C. Kapil)


Chief Commissioner of Income-tax,  
Jaipur.

No. CCIT/JPR/Addl.CIT(Coord.)/2007-08/ 3236

Date : 17.10.2007

Copy to :-

1. Dr. Jawahar Bakhru Prop. Prakash Mother & Child Hospital, Zone-68, Sector-6, Pratap Nagar, 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 ITO, Ward-7(1), Jaipur.
8. The PRO Jaipur.

  
(Mithilesh Kumar Jha)

Addl. Commissioner of Income-tax(Coord.),  
for Chief Commissioner of Income-tax,  
Jaipur.

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

ORDER

Dated : 18.10.2007

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 Fertility & Mother Care Hospital, 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 Fertility & Mother Care Hospital, 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 Fertility & Mother Care 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 **18<sup>th</sup> October, 2007** 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.

  
(S. C. Kapil)

Chief Commissioner of Income-tax,  
Jaipur.

No. CCIT/JPR/Addl.CIT(Coord.)/2007-08/ 3335

Date : 18.10.2007

Copy to :-

1. Dr. Gunjan Jain, Director, Jain Fertility & Mother Care Hospital, D-253, Amrapali Marg, Vaishali Nagar, 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 ITO, Ward-7(1), Jaipur.
8. The PRO Jaipur.

  
(Mithilesh Kumar Jha)

Addl. Commissioner of Income-tax(Coord.),  
for Chief Commissioner of Income-tax,  
Jaipur.



**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 for the grant of approval to a hospital, grant approval to **M/s Star Hospital, Opp. BusStand, Vasundhara Nagar, Bhiwadi, Alwar** 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(Diagnose & Surgery, Radiation part not covered)
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 or the 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 at least three continuous days.
11.	(k)	Mental disorder-neurotic or psychotic-requiring medical treatment in a hospital for at least three continuous days.
12.	(l)	Drug addiction requiring medical treatment in a hospital for at least seven continuous days.
13	(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 **05.01.2023 after the expiry of earlier order and shall remain in force till 04.01.2028**. 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)

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

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

Dated: .01.2023

Copy to:-

1. All the Chief Commissioners of Income Tax (CCA) in India.
2. The Pr. Commissioner of Income Tax-1, Jaipur.
3. The Addl. Commissioner of Income Tax, Range-1, Alwar.
4. The Income Tax Officer, Ward-Bhiwadi.
5. The Addl. Director, CGHS, Jaipur.
6. M/s Star Hospital, Opp. BusStand, Vasundhara Nagar, Bhiwadi, Alwar

(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 : 10.08.2011

**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- Sahai Hospital & Research 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 **Sahai Hospital & Research 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 **Sahai Hospital & Research 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 10<sup>th</sup> August, 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.



*Sd-*  
(Mukesh Bhanti)

Chief Commissioner of Income-tax,  
Jaipur.

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2011-12/ 1958  
Copy to :-

Date : 10.08.2011

1. Dr. Anshu Sahai, Director Sahai Hospital & Research Centre, Bhabha Marg, Moti Dungari, Jaipur-302004.
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.

*Dilip Sharma*

(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, JAIPUR

ORDER

Dated : 22.03.2010

**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- Nirmala Hospital & Research 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 **Nirmala Hospital & Research 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 **Nirmala Hospital & Research 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 **22<sup>nd</sup> 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.



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

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2009-10/ 5750  
Copy to :-

Date : 22.03.2010

1. Dr. Nirmala Yadav, Nirmala Hospital & Research Centre, J-52, Krishna Marg, C-Scheme, 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.

MJK  
(Mithilesh Kumar Jha)  
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 : 18.08.2009

**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- Sunil Nursing Home, 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 **Sunil Nursing Home, 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 **Sunil Nursing Home, 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 **18<sup>th</sup> August, 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.

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2009-10/ 1863  
Copy to :-

Date : 18.08.2009  
TS

1. Dr. Sunil Kumar Verma, Prop. Sunil Nursing Home, Plot No.179, South West Block, Alwar(Rajasthan).
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-2, Alwar.
8. The ACIT, Circle-2, Alwar.
9. The PRO, Jaipur.

  
(Mithilesh Kumar Jha)  
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: 06.06.2012

**Approval of hospital under Sub-clause (b) of Clause (ii) of the proviso to Section 17(2)(viii) of the Income-tax Act, 1961- Mahatma Gandhi Hospital (A unit of Mahatma Gandhi University of Medical Sciences & Technology), Sitapura, 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 **Mahatma Gandhi Hospital (A unit of Mahatma Gandhi University of Medical Sciences & Technology), Sitapura, 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 **Mahatma Gandhi Hospital (A unit of Mahatma Gandhi University of Medical Sciences & Technology), Sitapura, 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 6<sup>th</sup> 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.



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

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2012-13/1440

Date : 06.06.2012

Copy to :-

1. Chief Finance and Accounts Officer, Mahatma Gandhi Hospital (A unit of Mahatma Gandhi University of Medical Sciences & Technology), RIICO Institutional Area, Sitapura, Jaipur-302022.
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*  
(Purushottam Kashyap)  
Addl. Commissioner of Income-tax(Hqrs.),  
for Chief Commissioner of Income-tax,  
Jaipur.

*2*  
*14/6/12*

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- Jaipur Calgary Eye Hospital run by Jaipur Calgary Charitable Eye Hospital & Research Centre Trust, Jaipur.**

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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 **Jaipur Calgary Eye Hospital run by Jaipur Calgary Charitable Eye Hospital & Research Centre Trust, 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 **Jaipur Calgary Eye Hospital run by Jaipur Calgary Charitable Eye Hospital & Research Centre Trust, 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 **19<sup>th</sup> 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/ 3223

Date : 19.09.2011

Copy to :-

1. The Secretary, Jaipur Calgary Charitable Eye Hospital & Research Centre Trust, Malviya Nagar, Jaipur-302017.
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 ITO, Ward-6(1), 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, STATUE CIRCLE, JAIPUR**

**ORDER**

Dated: 9<sup>th</sup> September 2013

**Approval of Hospital under Sub-Clause (b) of Clause (ii) of the proviso to Section 17(2) (viii) of the Income-tax Act, 1961- Saniya Hospital, Prop.Dr. Taiyab Khan, 249, NEB, Sushash Nagar, Shopping Complex, over Bridge Road, 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 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 **Saniya Hospital, Prop.Dr. Taiyab Khan, 249, NEB, Sushash Nagar, Shopping Complex, over Bridge Road, Alwar** for the purpose of said clause, for treatment of ailments/diseases of the eye mentioned in Rule 3A(2) of the Income-tax Rule, 1962.

Accordingly, any sum paid by an employer directly to **Saniya Hospital, Prop.Dr. Taiyab Khan, 249, NEB, Sushash Nagar, Shopping Complex, over Bridge Road, 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 9<sup>th</sup> September 2013 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-


(Atulesh Jindal)

Chief Commissioner of Income-tax, Jaipur.

No. CCIT/JPR/ITO(Tech )/17(2)/2013-14/3389  
Copy to :-

Dated:- 9<sup>th</sup> September, 2013

1. Saniya Hospital, Prop.Dr. Taiyab Khan, 249, NEB, Sushash Nagar, Shopping Complex, over Bridge Road, Alwar.
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.

  
(Ram Niwas Yadav)

Income Tax Officer (Tech)

For Chief Commissioner of Income Tax, Jaipur

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

**ORDER**

Dated : 17.10.2007

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 E.N.T. Hospital, Jaipur.

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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 E.N.T. Hospital, 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 E.N.T. 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 17<sup>th</sup> October, 2007 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.

  
(S. C. Kapil)

Chief Commissioner of Income-tax,  
Jaipur.

No. CCIT/JPR/Addl.CIT(Coord.)/2007-08/ 3234

Date : 17.10.2007

Copy to :-

1. Dr. Satish Jain Prop. Jain E.N.T. Hospital, D-2, Indrapuri Colony, Near S. M. S. Stadium, 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 ACIT, Circle-7, Jaipur.
8. The PRO Jaipur.

  
(Mithilesh Kumar Jha)

Addl. Commissioner of Income-tax(Coord.),  
for Chief Commissioner of Income-tax,  
Jaipur.