

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

ORDER

Dated : 27.07.2011

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- Kapoor Hospital(Eye Centre), Khatiyon Ki Dhani, Rampura Dabri, 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 **Kapoor Hospital(Eye Centre), Khatiyon Ki Dhani, Rampura Dabri, 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 **Kapoor Hospital(Eye Centre), Khatiyon Ki Dhani, Rampura Dabri, 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 July, 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to such modification as may be necessitated by any amendment to the provisions governing the approval or unless it is withdrawn for any other reasons.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)/2011-12/1791

Date : 27.07.2011

Copy to :-

1. Dr. Ajay Kapoor Prop. Kapoor Hospital(Eye Centre), Khatiyon Ki Dhani, Rampura Dabri, Jaipur All CCIT(CCA) in India.
2. The CCIT Jodhpur/Udaipur.
3. The DGIT(Inv.), Jaipur.
4. The Secretary, CBDT, North Block, New Delhi.
5. All CsIT of Rajasthan Region.
6. The Addl. CIT, Range-4, Jaipur.
7. The ITO, Ward-4(1), Jaipur.


(Dilip Sharma)
.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 - Kapoor Hospital & Eye Center, 8/94, Papad ke Hanumanji Road, Vidhyadhar Nagar, 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 **Kapoor Hospital & Eye Center, 8/94, Papad ke Hanumanji Road, Vidhyadhar Nagar, 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 **Kapoor Hospital & Eye Center, 8/94, Papad ke Hanumanji Road, Vidhyadhar Nagar, 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)/2014-15/3190

Dated:-27th August, 2014

Copy to :-

1. Kapoor Hospital & Eye Center, 8/94, Papad ke Hanumanji Road, Vidhyadhar Nagar, 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 : 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- S. B. Mittal
Memorial Heart & Critical Care 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 **S. B. Mittal Memorial Heart & Critical Care 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 **S. B. Mittal Memorial Heart & Critical Care 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 **3rd 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.



-sd-
(B. S. Dhillon)

Chief Commissioner of Income-tax,
Jaipur.

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2009-10/ 2092

Date : 03.09.2009

Copy to :-

1. Dr. G. S. Mittal, Prop. S. B. Mittal Memorial Heart & Critical Care Hospital, In front of S. K. School, Silver Jubilee 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).

(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

CORRIGENDUM

Dated: 21.06.2012

Shivalik-Heart & Women Hospital Pvt. Ltd., Jaipur was granted approval U/s 17(2)(ii)(b) of the I T Act, 1961 for treatment of ailments/diseases mentioned in Rule 3A(2) of the Income-tax Rules, 1962 with effect from **13th March, 2009.**

Now it has been brought on record that the name of the above mentioned hospital has been changed to **“Global Heart & General Hospital Pvt. Ltd., Jaipur”**. Therefore the name of the said hospital may be read as **“Global Heart & General Hospital Pvt. Ltd., Jaipur”** instead of **“Shivalik Heart & Women Hospital Pvt. Ltd., Jaipur”** with effect from **10th April, 2012.**


(Brijesh Gupta)


Chief Commissioner of Income-tax,
Jaipur.

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2012-13/1602

Date : 21.06.2012
22

Copy to:-

1. The Director, Global Heart & General Hospital Pvt. Ltd., C-1/27, Opp. Bharat Apartments, Chitrakoot, Ajmer Road, Jaipur-302021.
2. The Secretary, CBDT, New Delhi.
3. All CCIT(CCA) in India.
4. The CCIT Jodhpur/Udaipur.
5. The DGIT(Inv.), Jaipur.
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
CHIEF COMMISSIONER OF INCOME TAX
NCR BUILDING, JAIPUR

ORDER

Dated : 20.03.2009

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- Netra Jyoti Phaco & Laser Centre, 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 **Netra Jyoti Phaco & Laser Centre, 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 **Netra Jyoti Phaco & Laser Centre, 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 **20th 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/ 4388

Date : 20.03.2009

Copy to :-

1. Dr. Suresh Kumar Gupta, Prop. Netra Jyoti Phaco & Laser Centre, 70, Panchwati, 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
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 Jhalani Eye Hospital, 27, Krishna Colony, Near Ambedkar Circle, 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 Jhalani Eye Hospital, 27, Krishna Colony, Near Ambedkar Circle, 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.

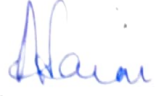
S. No.	Sub-Rule	Prescribed ailment/diseases in Rule 3A(2)
1.	(e)	ailment or disease of the eye requiring surgical operation.

Accordingly, any sum paid by an employer directly to **M/s Jhalani Eye Hospital, 27, Krishna Colony, Near Ambedkar Circle, 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/ **5730**

Dated: 19-01-2017

Copy to:-

1. M/s Jhalani Eye Hospital, 27, Krishna Colony, Near Ambedkar Circle, Alwar
2. The Secretary, CBDT, North Block, New Delhi
3. All CCIT(CCA) in India
4. The CCI 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
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
NCR BUILDING, STATUE CIRCLE, JAIPUR

ORDER

Dated: 09/07/2016

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 Tibra Eye Hospital & Retina Centre, 1st Floor, Vinayak Cityplex, Bajaj Circle, Sikar.

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 Tibra Eye Hospital & Retina Centre, 1st Floor, Vinayak Cityplex, Bajaj Circle, Sikar** 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 Tibra Eye Hospital & Retina Centre, 1st Floor, Vinayak Cityplex, Bajaj Circle, 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 08-07-2016 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.



(K.C.Jain)

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

No. Pr. CCIT/JPR/ITO(Tech.)/17(2)/2016-17/ 1982

Date : 09/7/2016

Copy to :-

1. M/s Tibra Eye Hospital & Retina Centre, 1st Floor, Vinayak Cityplex, Bajaj Circle, Sikar.
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.



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
ADDL/JCIT(TECH.) PCCIT JAIPUR

To, NAND KISHORE TIBRA Tibra Eye Hospital and Retina Centre WARD NO. 28, SANTOSHI MATA MANDIR KE PASS,RANI SATI ROAD, SIKAR SIKAR 332001,Rajasthan India	D-NO - 7703 dt 21/12/2022
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PAN: AEWPT8150N	Dated: 20/12/2022	DIN & Order No : ITBA/COM/F/17/2022-23/1048119527(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

ORDER

Dated: 20.12.2022

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 for the grant of approval to a hospital, grant approval to **M/s Tibra Eye Hospital and Retina Centre, W-28, Santoshi Mata Mandir ke pass, Rani Sati Road, Sikar** 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.

Note: If digitally signed, the date of digital signature may be taken as date of document.
NEW CENTRAL REVENUE BUILDING, BHAGWAN DASS ROAD, JAIPUR, Rajasthan, 302005
Email: JAIPUR.ADDLCIT.TECH.PCCIT@INCOMETAX.GOV.IN,

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.	(e)	Ailment or disease of the eye, ear, nose or throat, 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 **20.12.2022 after the expiry of earlier order and shall remain in force till 19.12.2027**. 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 conform 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.

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

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 - Katta Hospital, 47-52, Shopping Centre, Ambabari, 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 **Katta Hospital, 47-52, Shopping Centre, Ambabari, 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 **Katta Hospital, 47-52, Shopping Centre, Ambabari, 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/ 3191

Dated:- 27th August, 2014

Copy to :-

1. Katta Hospital, 47-52, Shopping Centre, Ambabari, 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 : 19.08.2009

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- Tagore Hospital & Research Institute, 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 **Tagore Hospital & Research Institute, 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 **Tagore Hospital & Research Institute, 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 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/ 1903
Copy to :-

Date : 19.08.2009


1. The Director, Tagore Hospital & Research Institute, Tagore Lane, Sector-7, Shipra Path, Mansarover, Jaipur (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-4, Jaipur.
8. The ITO, Ward-4(1), Jaipur.
9. The PRO, Jaipur.


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



ORDER

Dated: 24.06.2022

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 Manglamplus Medicity, Shipra Path, Sector-5, Mansarovar, Shipra Path, Sector-5, Mansarovar,, 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.	(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 **24.06.2022 for a period of 5 years and shall remain in force till 23.06.2027**. 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.

Dated: 24.06.2022

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-7, Jaipur.
4. The Income Tax Officer, Ward-7(2), Jaipur.
5. The Addl. Director, CGHS, Jaipur.
6. M/s Manglamplus Medicity, Shipra Path, Sector-5, Mansarovar, Jaipur.

(Rajesh Kumar Sharma)

Income Tax Officer (Tech.),

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

कार्यालय
मुख्य आयकर आयुक्त, जयपुर
केन्द्रीय राजस्व भवन
स्टैच्यू सर्किल, जयपुर-302005

आदेश

दिनांक : 30.05.2012

आयकर अधिनियम 1961, की धारा (17) की उप-धारा (2) के खण्ड (viii) के प्रोविजो के उपखण्ड (ii) के उपखंड (बी) के प्रावधानों के तहत के. सी. मेमोरियल आई हॉस्पिटल, जयपुर का अनुमोदन

आयकर अधिनियम 1961, की धारा (17) की उप-धारा (2) के खण्ड (viii) के प्रोविजो के उपखण्ड (ii) के उपखंड (बी) के द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए किसी अस्पताल को अनुमोदन प्रदान करने के लिए अधिसूचना सं.एस.एन. 768 (ई) दिनांक 07.10.1992 में विहित रूपरेखा को ध्यान में रखते हुए मुख्य आयकर आयुक्त, जयपुर एतद्वारा कथित धारा के उद्देश्यों के लिए, आयकर नियम 1962 के नियम 3 ए (2) में उल्लेखित आँख से संबंधित व्याधियों/बीमारियों के इलाज हेतु के. सी. मेमोरियल आई हॉस्पिटल, जयपुर को अनुमोदन प्रदान करते हैं।

किसी कर्मचारी अथवा उसके परिवार के किसी सदस्य के ऐसे इलाज के उद्देश्य के लिए तदनुसार नियोक्ता द्वारा के. सी. मेमोरियल आई हॉस्पिटल, जयपुर को सीधे भुगतान की गई अथवा किसी कर्मचारी को पुनर्भुगतान की गई राशि को आयकर अधिनियम, 1961 की धाराओं 15, 16, 17 के उद्देश्यों के लिए कर्मचारियों का प्राधिकार नहीं माना जाएगा और ऐसी राशि आयकर से मुक्त रहेगी।

नियोक्ता ऐसे भुगतानों के संबंध में आयकर अधिनियम, 1961 की धारा 192 के तहत कर कटौती का उत्तरदायी नहीं होगा, बशर्ते कर्मचारी कथित अस्पताल से लिए गए इलाज जिसमें व्याधि/बीमारी बताई गई हो, प्रमाण पत्र उपलब्ध कराता है तथ साथ ही अस्पताल से प्रदान की गई राशि की रसीद उपलब्ध करवाता है।

यह अनुमोदन 01 जून, 2012 से प्रभावी होगा तथा तब तक प्रभावी रहेगा, जब तक अनुमोदन से संबंधित प्रावधानों में संशोधनों कर कोई परिवर्तन न कर दिया जाए अथवा जब तक अन्य किन्हीं कारणों से इसे वापस न ले लिया जाए।



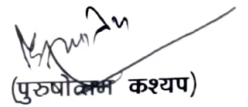
२० -
(ब्रजेश गुप्ता)
मुख्य आयकर आयुक्त
जयपुर

क. मु.आ.आ./जय./अपर आ.आ.(मुख्या.)/17(2)/2012-13/1228

दिनांक 30.05.2012
3)

प्रतिलिपि :-

1. डॉ. रोहित चरण, के. सी. मेमोरियल आई हॉस्पिटल, मालन का चौराहा, मालवीय मार्ग, सी-स्कीम जयपुर।
2. सभी मुख्य आयकर आयुक्त (सं.नि.प्रा.)।
3. मुख्य आयकर आयुक्त, जोधपुर/उदयपुर।
4. आयकर महानिदेशक अन्वेषण, जयपुर।
5. सचिव, के.प्र.क.बो, नोर्थ ब्लॉक, नई दिल्ली।
6. राजस्थान क्षेत्र के सभी आयकर आयुक्त।
7. अपर आयकर आयुक्त, रेंज- 6, जयपुर।
8. आयकर उपायुक्त, सर्कल-6, जयपुर।


(पुरुषोत्तम कश्यप)

अपर आयकर आयुक्त (मुख्या.)
कृते मुख्य आयकर आयुक्त
जयपुर

Received
31-5-2012
Rohan Singh Rawat
Senior Marketing Executive
K.C. Memorial Eye Hospital
Jaipur

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

ORDER

Dated : 26.03.2009

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- Solanki Hospital, Alwar.

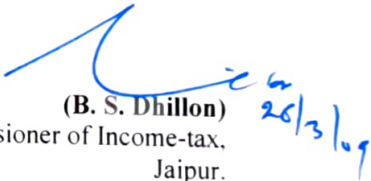
In exercise of the powers conferred by proviso (ii)(b) of sub-section (2) of Section 17 of the Income-tax Act, 1961, the Chief Commissioner of Income-tax, Jaipur, having regard to the guidelines prescribed in Notification No. S. N. 768(E) dated 07.10.1992 for grant of approval to a hospital, hereby approves **Solanki 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 **Solanki 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 **26th 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/ 4510

Date : 26.03.2009

Copy to :-

1. Dr. G. S. Solanki, Prop. Solanki Hospital, 10, Ram Kuteer, Nagali Ka Choraha, 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 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
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 – Kamla Nursing Home, 21, Manu Marg, 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, 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 **Kamla Nursing Home, 21, Manu Marg, Alwar** 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 **Kamla Nursing Home, 21, Manu Marg, 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 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)/2014-15/3192

Dated:- 26th August, 2014

Copy to :-

1. Kamla Nursing Home, 21, Manu Marg, Alwar.
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 : 22.12.2009

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- Mittal 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 **Mittal 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 **Mittal 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 **22nd December, 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.




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

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2009-10/3508

Date : 22.12.2009

Copy to :-

1. Dr. S. C. Mittal, Prop. Mittal Hospital, Near Krishi Upaj Mandi & ROB, 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.

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- Priti Maternity and General Hospital Private Limited, 56/122, Rajat Path, Mansarovar, 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 **Priti Maternity and General Hospital Private Limited, 56/122, Rajat Path, Mansarovar, 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 **Priti Maternity and General Hospital Private Limited, 56/122, Rajat Path, Mansarovar, 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/ **3188**

Dated:- 27th August, 2014

Copy to :-

1. Priti Maternity and General Hospital Pvt. Limited, 56/122, Rajat Path, Mansarovar, 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 CslT of Rajasthan Region.



(Ram Niwas Yadav)
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: 20.12.2022

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 for the grant of approval to a hospital, grant approval to **M/s Shri Ramakrishna Hospital, B-13, Krishna Nagar-1st, Janpath, Behind Kailash Tower, Lal Kothi, Tonk Road, 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.	(d)	Disease or ailment of the heart, blood, lymph glands, bone marrow, respiratory system, central nervous system, urinary system, liver, gall bladder, digestive system, endocrine glands or the skin, requiring surgical operation.
2.	(e)	Ailment or disease of the eye, ear, nose or throat, requiring surgical operation;

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

ORDER

Dated : 30.03.2010

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- J. P. Eye Hospital, Jaipur.

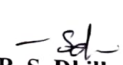
In exercise of the powers conferred by proviso (ii)(b) of sub-section (2) of Section 17 of the Income-tax Act, 1961, the Chief Commissioner of Income-tax, Jaipur, having regard to the guidelines prescribed in Notification No. S. N. 768(E) dated 07.10.1992 for grant of approval to a hospital, hereby approves **J. P. Eye 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 **J. P. Eye 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 **30th 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/ 5864

Date : 30.03.2010

Copy to :-

1. Dr. J. P. Kabra Prop. J. P. Eye Hospital, Tonk 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
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
NCR BUILDING, STATUE CIRCLE, JAIPUR

ORDER

Dated: 16th December, 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 Royal Eye Care and Research Centre, 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 Royal Eye Care and Research Centre, B-15, Govind Marg, Opp. Ice Factory, Adarsh Nagar, 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 Royal Eye Care and Research Centre, B-15, Govind Marg, Opp. Ice Factory, Adarsh Nagar, 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 **16th December, 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.



(Raj Kumar)

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

No. Pr. CCIT/JPR/ITO(Tech.)/17(2)/2015-16/5357 Date : 16th December, 2015
Copy to :-

1. M/s Royal Eye Care and Research Centre, B-15, Govind Marg, Opp. Ice Factory, Adarsh Nagar, 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.

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

ORDER

Dated : 23.02.2010

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- Neha 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 **Neha 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 **Neha 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 **23rd 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.





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

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

Date : 23.02.2010

1. Dr. Satish Jain, P/o Neha Hospital, Kabir Colony, Housing Board, Manu Marg, 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-2, Alwar.
8. The ITO, Ward-2(1), Alwar.


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