



No. Pr. CC/ITO (Tech)/2021-22/12128

Dated: 09.08.2021

**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 Rajasthan Hospital Limited, Opp. Jaipuria Hospital, Milap Nagar, Jawahar Lal Nehru Marg, 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 :-
 - a. Tuberculosis
 - b. Acquired immunity deficiency syndrome
 - c. 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.
 - d. Ailment or disease of the eye, ear, nose or throat, requiring surgical operation.
 - e. Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedics treatment.

- (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-64/2021-22/12.128

Dated: 19.08.2021

Copy to:-

1. All the Chief Commissioners of Income Tax (CCA) in India.
2. The Pr. Commissioner of Income Tax-2, Jaipur.
3. The Addl. Commissioner of Income Tax, Range-6, Jaipur.
4. The Income Tax Officer, Ward-6(4), Jaipur.
5. The Addl. Director, CGHS, Jaipur.
6. M/s Rajasthan Hospital Limited, Opp. Jaipuria Hospital, Milap Nagar, Jawahar Lal Nehru Marg, Jaipur

(Rajesh Kumar Sharma)

Income Tax Officer (Tech.),

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

कार्यालय
प्रधान मुख्य आयकर आयुक्त
राजस्थान

केन्द्रीय राजस्व भवन, भगवानदास रोड, जयपुर



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

No. Pr. CC/ITO (Tech)/2021-22/12129

Dated: 19.08.2021

**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 Max Eye Care Hospital, 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.

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 :-
 - a. 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 **19.08.2021 after the expiry of earlier order and shall remain in force till 10.08.2026**. This approval is subject to the hospital's continued compliance with the statutory conditions under Rules 3A(1) necessary for such approval and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961.
7. This approval is subject to terms & conditions as mentioned hereunder:
 - (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-64/2021-22/12129

Dated: 19.08.2021

Copy to:-

1. All the Chief Commissioners of Income Tax (CCA) 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-1, Sikar.
5. The Addl. Director, CGHS, Jaipur.
6. M/s I Max Eye Care Hospital, Sikar.

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

Office of the
Chief Commissioner of Income-tax,
Central Revenue Building, Statue Circle,
C-Scheme, Jaipur

No. CC/Addl.CIT(Co-ord.)/JPR/ 17(2)/2005-06/ 4472 Dated : 29-03-2006

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 Mohini Devi Lekhraj Odharani Charitable Trust, 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-1, having regard to the guidelines prescribed in Notification No. S.O. 768 (E) dated 7.10.92 for grant of approval to a hospital, hereby approves **M/s Mohini Devi Lekhraj Odharani Charitable Trust, Jaipur** for the purposes of the 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 Mohini Devi Lekhraj Odharani Charitable 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 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 29th March 2006 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.

(M.N. VERMA)

Chief Commissioner of Income-Tax
Jaipur.



Copy to:

1. **M/s Mohini Devi Lekhraj Odharani Charitable Trust, Sector-4, Jawahar Nagar, Jaipur**
2. All CCsIT(CCA) in India
3. All CsIT, Jaipur, Jodhpur and Udaipur 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.

(A.S. Nehra)

Income Tax Officer (Tech.)

For Chief Commissioner of Income-Tax, Jaipur.

Recd.
Jm
3573

**Office of the
Chief Commissioner of Income-tax,
Central Revenue Building, Statue Circle,
C-Scheme, Jaipur**

No. CC/Addl.CIT(Co-ord.)/JPR/ 17(2)/2005-06/ 4460 Dated : 27-03-2006
ORDER 29

**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 – Dwarka Orthopedic & General Hospital, S-9,
Ajmer Road, Shyam Nagar, 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-1, having regard to the guidelines prescribed in Notification No. S.O. 768 (E) dated 7.10.92 for grant of approval to a hospital, hereby approves **Dwarka Orthopedic & General Hospital, S-9, Ajmer Road, Shyam Nagar, Jaipur** for the purposes of the 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 **Dwarka Orthopedic & General Hospital, S-9, Ajmer Road, Shyam 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 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 27th March 2006 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.





(M.N. VERMA)

Chief Commissioner of Income-Tax
Jaipur.

Copy to:

1. **Dwarka Orthopedic & General Hospital, S-9, Ajmer Road, Shyam Nagar, Jaipur**
2. All CCsIT(CCA) in India
3. All CsIT, Jaipur, Jodhpur and Udaipur Region
4. The DIT (Inv), Jaipur
5. The Secretary, CBDT, New Delhi.
6. The ITO, Ward 2(3), Jaipur
7. The PRO, Jaipur/Guard file.


(A.S. Nehra)

Income Tax Officer (Tech.)
For Chief Commissioner of Income-Tax, Jaipur.

☎ 2380022, 2380301
Fax: 0141-380321
Gram: CHIEF COMINTAX

भारत सरकार
GOVERNMENT OF INDIA
कार्यालय
OFFICE OF THE
मुख्य आयकर आयुक्त, जयपुर
CHIEF COMMISSIONER OF INCOME-TAX, JAIPUR
केन्द्रीय राजस्व भवन, भगवानदास रोड, जयपुर
CENTRAL REVENUE BUILDING, B.D.ROAD, JAIPUR

No.CC/ITO(Hq.)/JPR/17(2)(b)/2004-05/ 1748

Dated: August 19, 2004
25

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 –
Banipark Hospital, Banipark,
JAIPUR

In exercise of the powers vested in the undersigned under Sub-Clause (b) of Clause (ii) of the proviso to Clause (2) of Section 17 of the Income-tax Act, 1961 read with Rule 3A of the Income-tax Rules 1962, approval is hereby granted to **BANIPARK HOSPITAL, JAIPUR** for the purpose of the said Sub-clause (b) of Clause(ii) of the proviso to Clause (2) of Section 17 of the Income-tax Act, 1961, with effect from 19.8.2004..

The approval is subject to the Hospital's continued compliance with the statutory conditions necessary for such approval.

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

No. 1748
Copy to-

Dt. 19/8/04
20

1. The Banipark Hospital, D-9, Kabir Marg, Banipark, Jaipur
2. All CcsIT in India
3. The CIT, Jaipur/Jodhpur/Alwar/Udaipur/Kota/Ajmer
4. The DIT(Inv), Jaipur
5. The Secretary, CBDT, New Delhi
6. The ITO, Ward-7(2), Jaipur
7. The PRO, Jaipur/Guard file.

Syedr
(Surendra Yadav)
Income-tax Officer(Hq.)
For Chief Commissioner of Income-tax
Jaipur

**Office of the
Chief Commissioner of Income-tax,
Central Revenue Building, Statue Circle,
C-Scheme, Jaipur**

No. CC/Addl.CIT(T)/JPR/ 17(2)/2005-06/2208

Dated : 30.09.2005

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 – Bhagwan Mahaveer Cancer Hospital & Research Centre, J. L.N. Marg, Jaipur.

In exercise of the powers vested in the undersigned under Sub-Clause (b) of Clause (ii) of the proviso to Clause (2) of Section 17 of the Income-tax Act, 1961 read with Rule 3A of the Income-tax Rules 1962, approval is hereby granted to **Bhagwan Mahaveer Cancer Hospital & Research Centre, J. L.N. Marg, Jaipur** for the purpose of the said Sub-Clause (b) of Clause (ii) of the proviso to Clause (2) of Section 17 of the Income-tax Act, 1961, with effect from 30.09.2005.

The approval is subject to the Hospital's continued compliance with the statutory conditions necessary for such approval.

SH-

(M.N. Verma)

Chief Commissioner of Income-tax,
Jaipur.



- Copy to:
1. Bhagwan Mahaveer Cancer Hospital & Research Centre, J.L.N. Marg, Jaipur,
 2. All CCsIT in India, Jodhpur, Udaipur
 3. All CsIT, Jaipur, Jodhpur and Udaipur Region
 4. The DIT (Inv), Jaipur
 5. The Secretary, CBDT, New Delhi.
 6. The ITO, Ward 5(2), Jaipur
 7. The PRO, Jaipur/Guard file.

A. S. Nehra

(A. S. Nehra)

Income Tax Officer (Tech.)

For Chief Commissioner of Income-Tax, Jaipur.

कृते मुख्य आयकर अधिकारी
जयपुर

**Office of the
Chief Commissioner of Income-tax,
Central Revenue Building, Statue Circle,
C-Scheme, Jaipur**

No. CC/Addl.CIT(T)/JPR/ 17(2)/2005-06/ 2231

Dated : 03.10.2005

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 – Rajputana Hospital & Research Centre Pvt.Ltd., A-16, Khatipura-Jhotwara-Sirsi Tiraha, Hanuman Nagar,Jaipur-302021.

In exercise of the powers vested in the undersigned under Sub-Clause (b) of Clause (ii) of the proviso to Clause (2) of Section 17 of the Income-tax Act, 1961 read with Rule 3A of the Income-tax Rules 1962, approval is hereby granted to **Rajputana Hospital & Research Centre Pvt.Ltd., A-16, Khatipura-Jhotwara-Sirsi Tiraha, Hanuman Nagar,Jaipur** for the purpose of the said Sub-Clause (b) of Clause (ii) of the proviso to Clause (2) of Section 17 of the Income-tax Act, 1961, with effect from **03.10.2005..**

The approval is subject to the Hospital's continued compliance with the statutory conditions necessary for such approval.

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

Copy to:

1. Rajputana Hospital & Research Centre Pvt.Ltd., A-16, Khatipura-Jhotwara -Sirsi Tiraha, Hanuman Nagar,Jaipur
2. All CCsIT in India
3. All CsIT, Jaipur, Jodhpur and Udaipur Region
4. The DIT (Inv), Jaipur
5. The Secretary, CBDT, New Delhi.
6. The ITO, Ward 3(1), Jaipur
7. The PRO, Jaipur/Guard file.

(A.S. Nehra)
Income Tax Officer (Tech.)
For Chief Commissioner of Income-Tax,Jaipur.

Recd
4/10/05

2380022, 2380301

भारत सरकार
GOVERNMENT OF INDIA
कार्यालय

Fax : 0141-2380321

OFFICE OF THE
मुख्य आयकर आयुक्त, जयपुर
CHIEF COMMISSIONER OF INCOME-TAX, JAIPUR
केन्द्रीय राजस्व भवन, भगवानदास रोड, जयपुर
CENTRAL REVENUE BUILDING, B.D.ROAD, JAIPUR

No. CC/JPR/ITO(Hq.)/17(2)(b)/03-04/

Dated: July 22, 2003

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 –
Tongia Heart & General Hospital
JAIPUR

In exercise of the powers vested in the undersigned under Sub-Clause(b) of Clause (ii) of the proviso to Clause (2) of Section 17 of the Income-tax Act, 1961 read with Rule 3A of the Income-tax Rules, 1962, approval is hereby granted to Tongia Heart & General Hospital, Jaipur for the purpose of the said Sub-clause(b) of Clause (ii) of the proviso to Clause (2) of Section 17 of the Income-tax Act, 1961, with effect from 22.7.2003.

This approval is subject to the Hospital's continued compliance with the statutory conditions necessary for such approval.

Sd/-
(N.K.Jain)

Chief Commissioner of Income-tax
Jaipur

No. 1096

Dt. 22.7.2003

Copy to :

1. The Tongia Heart & General Hospital, 7, Vivekanand Marg, C-Scheme, Jaipur
2. All Chief Commissioners of Income-tax in India
3. The Commissioner of Income-tax, Jaipur/Jodhpur/Bikaner/Udaipur/Ajmer/Kota/Alwar
4. The Director of Income-tax (Inv) Jaipur
5. All Commissioners of Income-tax (Appeals) in Rajasthan
6. All Range Addl/Jt. CsIT in Rajasthan Region
7. The Secretary, CBDT, New Delhi
8. The DCIT, Circle-6, Jaipur
9. PRO, Jaipur
10. Guard File.

Sd/-
(Dr. G.K.Sharma)

Income-tax Officer(Hqrs.)
For Chief Commissioner of Income-tax
Jaipur

Government of India
Office of the
Chief Commissioner of Income-tax, Jaipur
New Central Revenue Building, B.D.Road, Jaipur.

No.CC/JPR/ITO(Hq.)/17(2)(b)/03-04/ 1862.

Dated: Sept. 24, 2003

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 -
LIBERTY HOSPITAL, JAIPUR

In exercise of the powers vested in the undersigned under Sub-Clause (b) of Clause (ii) of the proviso to Clause (2) of Section 17 of the Income-tax Act, 1961 read with Rule 3A of the Income-tax Rules, 1962, approval is hereby granted to Liberty Hospital, Jaipur for the purpose of the said Sub-clause (b) of Clause(ii) of the proviso to Clause (2) of Section 17 of the Income-tax Act, 1961, with effect from **24.9.2003.**

The approval is subject to the Hospital's continued compliance with the statutory conditions necessary for such approval.

sd/-

(M.S.DARDA)

Chief Commissioner of Income-tax
Jaipur

No. 1862.

Dt : 24.9.2003

Copy to :-

1. The Liberty Hospital, O-18, Durga Path, Ashok Marg, C-Scheme, Jaipur
2. All CCsIT in India
3. The CIT, Jaipur/Jodhpur/Alwar/Udaipur/Kota/Ajmer
4. The DIT(Inv), Jaipur
5. The Secretary, CBDT, Jaipur
6. All CsIT (Appeals) in Rajasthan Region
7. The ITO, Ward-6(2)Jaipur
8. PRO, Jaipur
9. Guard File

Syeda

(Surendra Yadav)

Income Tax Officer (Hqrs.)
For Chief Commissioner of Income-tax,
Jaipur

*Received
Divyanshu
26/09/03*

☎: 2380022, 2380301
Fax: 0141-380321
Gram: CHIEF COMINTAX

भारत सरकार
GOVERNMENT OF INDIA
कार्यालय
OFFICE OF THE
मुख्य आयकर आयुक्त, जयपुर
CHIEF COMMISSIONER OF INCOME-TAX, JAIPUR
केन्द्रीय राजस्व भवन, भगवानदास रोड, जयपुर
CENTRAL REVENUE BUILDING, B.D.ROAD, JAIPUR

No. CC ITO(Hq.) JPR/17(2)(b)/2003-04

Dated: January 7, 2004

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 -
Pardaya Memorial Hospital, Sanganer,
JAIPUR

In exercise of the powers vested in the undersigned under Sub-Clause (b) of
Clause (ii) of the proviso to Clause (2) of Section 17 of the Income-tax Act, 1961 read
with Rule 3A of the Income-tax Rules 1962, approval is hereby granted to PARDAYA
MEMORIAL HOSPITAL, SANGANER, JAIPUR for the purpose of the said Sub-
clause (b) of Clause(ii) of the proviso to Clause (2) of Section 17 of the Income-tax
Act, 1961, with effect from 7.01.2004..

The approval is subject to the Hospital's continued compliance with the
statutory conditions necessary for such approval.


(M.S.DARDA)
Chief Commissioner of Income-tax
Jaipur.

No. 3117

Dt. 7.1.2004.

Copy to-

1. The Pardaya Memorial Hospital, Sant Kuteer , Malpura Rd. Sanganer. Jaipur
2. All CcsIT in India
3. The CIT, Jaipur/Jodhpur/Alwar/Udaipur/Kota Ajmer
4. The DIT(Inv), Jaipur
5. The Secretary, CBDT, New Delhi
6. The ITO, Ward-7(2), Jaipur
7. The PRO, Jaipur Guard file.

(Surendra Yadav)
Income-tax Officer(Hq.)
For Chief Commissioner of Income-tax
Jaipur

o/c

Government of India
Office of the
Chief Commissioner of Income-tax, Jaipur
New Central Revenue Building, B.D.Road, Jaipur.

No.CC/JPR/ITO(Hq.)/17(2)(b)/03-04/

Dated: 9.12.2003

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 Soni Hospital, 38, Kanota Barg, JLN Marg,
JAIPUR**

In exercise of the powers vested in the undersigned under Sub-Clause (b) of Clause (ii) of the proviso to Clause (2) of Section 17 of the Income-tax Act, 1961 read with Rule 3A of the Income-tax Rules, 1962, approval is hereby granted to **M/s Soni Hospital, Jaipur** for the purpose of the said Sub-clause (b) of Clause(ii) of the proviso to Clause (2) of Section 17 of the Income-tax Act, 1961, with effect from **9.12.2003**.

The approval is subject to the Hospital's continued compliance with the statutory conditions necessary for such approval.

sd/-
(M.S.DARDA)

Chief Commissioner of Income-tax
Jaipur

No. *2865*

Dt : 9.12.2003

11

Copy to :-

1. The Soni Hospital, 38, Kanota Bargh, JLN Marg, Jaipur
2. All CCs/IT in India
3. The CIT, Jaipur/Jodhpur/Alwar/Udaipur/Kota/Ajmer
4. The DIT(Inv), Jaipur
5. The Secretary, CBDT, Jaipur
6. The ITO, Ward-5(2) Jaipur
7. PRO, Jaipur/Guard File

Syed
(Surendra Yadav)
Income-tax Officer (Hqrs.)
For Chief Commissioner of Income-tax,
Jaipur

Fax 0141 – 380321
Gram: Chief Comintax

Government of India
Office of the
Chief Commissioner of Income-tax, Jaipur
New Central Revenue Building, B.D.Road, Jaipur.

No.CC/JPR/ITO(Hq.)/17(2)(b)/03-04/

Dated: Nov. 10, 2003

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 Gopinath Hospital, Sector-8, Chetak Marg,
Pratap Nagar, Sanganer, JAIPUR**

In exercise of the powers vested in the undersigned under Sub-Clause (b) of Clause (ii) of the proviso to Clause (2) of Section 17 of the Income-tax Act, 1961 read with Rule 3A of the Income-tax Rules, 1962, approval is hereby granted to M/s Gopinath Hospital, Jaipur for the purpose of the said Sub-clause (b) of Clause(ii) of the proviso to Clause (2) of Section 17 of the Income-tax Act, 1961, with effect from 10.11.2003.

The approval is subject to the Hospital's continued compliance with the statutory conditions necessary for such approval.


(M.S.DARDA)

Chief Commissioner of Income-tax
Jaipur

No. 2440.

Dt : 10.11.2003

Copy to :-

1. The Gopinath Hospital, Sector-8, Chetak Marg, Pratap Nagar, Sanganer, Jaipur
2. All CCsIT in India
3. The CIT, Jaipur/Jodhpur/Alwar/Udaipur/Kota/Ajmer
4. The DIT(Inv), Jaipur
5. The Secretary, CBDT, Jaipur
6. All CsIT (Appeals) in Rajasthan Region
7. The ITO, Ward-5(1)Jaipur
8. PRO, Jaipur/Guard File


(Surendra Y" iv)

Income-tax Officer (Hqrs.)
For Chief Commissioner of Income-tax,
Jaipur



मुख्य आयकर आयुक्त, राजस्थान
CHIEF COMMISSIONER OF INCOME-TAX, RAJASTHAN
केन्द्रीय राजस्व भवन, भगवानदास रोड, जयपुर
CENTRAL REVENUE BUILDING, B D ROAD, JAIPUR

No. CC/DC(T)/IA-2/17(2)(b)/JPR/2000-2001/

Dated: 18 August, 2000

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

In exercise of the powers vested in me under Sub-Clause(b) of Clause (ii) of proviso to Clause (2) of Section 17 of the Income-tax Act '61 and having due regard to the guidelines stipulated under Rule 3A of the Income-tax Rules, 1962 as introduced by the Income-tax (Nineteenth Amendment) Rules, 1992, approval is hereby granted to M/s Bhandari Hospital & Research Centre, 138-A, Vasundhara Colony, Gopalpura by-pass, Tonk Road, Jaipur for the purpose of the said Clause for the treatment of the ailments/diseases as prescribed in Rule 3A(2) of the Income-tax Rules, 1962.

2. Any sum paid by an employer in respect of any expenditure actually incurred by the employees for the purpose of medical treatment of the diseases/ailments referred to above in respect of the employee or any member of the family of the employee in the said hospital shall not be treated as a perquisite for the purpose of Section 15, 16 & 17 of the Income-tax Act '61 and such sum shall be exempted from Income-tax in the hands of the employee provided he/she attaches with his/her return of income a certificate from the said hospital specifying the disease or ailment for which medical treatment was required and a receipt for the amount paid to the hospital. The employer shall not be liable to deduct tax under Section 192 in respect of such sum.

3. The approval is subject to such modification as may be necessitated by any amendment to the provisions governing it.

4. This order takes effect from 16.08.2000.

sd/-
(Kanwarjit Singh)
Chief Commissioner of Income-tax,
Rajasthan, Jaipur

To: The Managing Director,
Bhandari Hospital & Research Centre
138-A, Vasundhara Colony,
Gopalpura By-Pass, Tonk Road,
Jaipur.-302018.

Copy to: No. 1413 dt. 18.8.2000

- 1 All Chief Commissioners/Directors General of Income-tax.
- 2 The Commissioner of Income-tax, Jaipur / Jodhpur / Bikaner / Udaipur.
- 3 The Director of Income-tax(Inv), Jaipur
- 4 All Commissioners of Income-tax(Appeals) in Rajasthan Region.
- 5 All Range Addl/Jt CsIT in Rajasthan Region.
- 6 The Secretary, CBDT, New Delhi.
- 7 All Assessing Officers in Rajasthan charge.
- 8 P.R.O, Jaipur
- 9 Guard File.

(K. L. Moolchandani)
Dy. Commissioner of Income-tax(Tech),

GOVERNMENT OF INDIA
OFFICE OF THE
**CHIEF COMMISSIONER OF INCOME-TAX,
RAJASTHAN**
CENTRAL REVENUE BUILDING, B.D.ROAD, JAIPUR

No.CC/DC(T)/JPR/2001-2002/


Dated: June 13, 2001

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 –
Sharma East India Hospitals & Medical
Research Ltd.(Jaipur Hospital)-

In exercise of the powers vested in the undersigned under Sub-Clause(b) of Clause (ii) of the proviso to Clause (2) of Section 17 of the Income-tax Act 1961 read with Rule 3A of the Income-tax Rules 1962, approval is hereby granted to Sharma East India Hospitals & Medical Research Ltd.(Jaipur Hospital) for the purpose of the said Sub-Clause(b) of Clause (ii) of the proviso to Clause (2) of Section 17 of the Income-tax Act 1961, with effect from 13.6.2001.

This approval is subject to the Hospital's continued compliance with the statutory conditions necessary for such approval.



(Anjani Oza)
Chief Commissioner of Income-tax,
Rajasthan, Jaipur

No' 612 dt. 14.6.2001

To: The Sharma East India Hospitals & Medical
Research Ltd.(Jaipur Hospital)
Lal Kothi, Near SMS Stadium,
Jaipur

Copy to :

1. All Chief Commissioners/Directors General of Income-tax.
2. The Commissioner of Income-tax, Jaipur / Jodhpur / Bikaner / Udaipur.
3. The Director of Income-tax(Inv), Jaipur
4. All Commissioners of Income-tax(Appeals) in Rajasthan Region.
5. All Range Addl Jt CsIT in Rajasthan Region.
6. The Secretary, CBDT, New Delhi.
7. The DCIT, Company Circle-2, Jaipur
8. All Assessing Officers in Rajasthan charge.
9. P.R.O, Jaipur
10. Guard File.


(P.P.Sharma)
Dy. Commissioner of Income-tax(Tech),
For Chief Commissioner of Income-tax,
Jaipur

मुख्य आयकर आयुक्त, राजस्थान

केन्द्रीय राजस्व भवन, भगवानदास रोड, जयपुर

GOVT. OF INDIA
OFFICE OF THE

Chief Commissioner of Income-Tax, Rajasthan

Central Revenues Building, Bhagwan Das Road, JAIPUR

Ref. No. CC/DC(T)/JPR/98-99/

Dated 1-1-1999

Approval of hospitals under Sub-Clause (b) of Clause (ii) of Proviso to Sub-Section (2) of Section 17 of the Income-tax Act, 1961.

.....

In exercise of the powers vested in me under Sub-Clause (b) of Clause (ii) of proviso to Clause (2) of Section 17 of the Income-tax Act, 1961 and having due regard to the guidelines stipulated under Rule 3A of the Income-tax Rules, 1962 as introduced by the Income-tax (Nineteenth Amendment) Rules, 1992, approval is hereby granted to M/s. Santokba Durlabhji Memorial Hospital Cum Medical Research Institute, Jaipur for the purpose of the said Sub-Clause.

2. Any sum paid by the employer on account of medical treatment of the diseases or ailments, in the said hospital of any employee or any member of the employee's family shall not be treated as a perquisite in the hands of such employee in terms of Sub-Clause (b) of Clause (ii) of the Proviso to Clause (2) of Section 17 of the Income-tax Act, 1961.

3. The approval is subject to such modification as may be necessitated by any amendment to the provisions governing it.

This order takes effect from 1.1.99...

sd
(Kanwarjit Singh)

Chief Commissioner of Income-tax,
Rajasthan, Jaipur.

Copy to:-

1. M/s. Santokba Durlabhji Memorial Hospital- Cum -Medical Research Institute, Jaipur.
2. The Secretary, CBDT, New Delhi.
3. All the Commissioners of Income-tax, Rajasthan Region.
4. All the Dy. Commissioners of Income-tax, Rajasthan Region.
5. P.R.O., Jaipur.
6. All the Chief Commissioners of Income-tax in India.

P.P.Sharma
(P.P.Sharma),

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

भारत सरकार
GOVERNMENT OF INDIA
कार्यालय
OFFICE OF THE

मुख्य आयकर आयुक्त, राजस्थान
CHIEF COMMISSIONER OF INCOME-TAX, RAJASTHAN
केन्द्रीय राजस्व भवन, भगवानदास रोड, जयपुर
CENTRAL REVENUE BUILDING, B.D.ROAD, JAIPUR

No.CC/DC(T)/IA-2/17(2)(b)/JPR/2000-2001/

31st
Dated: August, 2000
6/9/2000

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 Goyal Hospital & Research Centre (P) Ltd.,
Residency Road, Jodhpur

In exercise of the powers vested in me under Sub-Clause(b) of Clause (ii) of proviso to Clause (2) of Section 17 of the Income-tax Act'61 and having due regard to the guidelines stipulated under Rule 3A of the Income-tax Rules,1962 as introduced by the Income-tax (Nineteenth Amendment) Rules, 1992, approval is hereby granted to M/s Goyal Hospital & Research Centre (P) Ltd.,Residency Road, Jodhpur for the purpose of the said Clause for the treatment of the ailments/diseases as prescribed in Rule 3A(2) of the Income-tax Rules, 1962.

2. Any sum paid by an employer in respect of any expenditure actually incurred by the employees for the purpose of medical treatment of the diseases/ailments referred to above in respect of the employee or any member of the family of the employee in the said hospital shall not be treated as a perquisite for the purpose of Section 15, 16 & 17 of the Income-tax Act'61 and such sum shall be exempted from Income-tax in the hands of the employee provided he/she attaches with his/her return of income a certificate from the said hospital specifying the disease or ailment for which medical treatment was required and a receipt for the amount paid to the hospital. The employer shall not be liable to deduct tax under Section 192 in respect of such sum.

3. The approval is subject of such modification as may be necessitated by any amendment to the provisions governing it.


4. This order takes effect from 21.08.2000.


(Kanwarjit Singh)
Chief Commissioner of Income-tax,
Rajasthan,Jaipur

To: The Director,
M/s Goyal Hospital & Research Centre (P) Ltd.,
Residency Road, Jodhpur

Copy to :

1. All Chief Commissioners/Directors General of Income-tax.
2. The Commissioner of Income-tax, Jaipur / Jodhpur / Bikaner / Udaipur.
3. The Director of Income-tax(Inv), Jaipur
4. All Commissioners of Income-tax(Appeals) in Rajasthan Region.
5. All Range Addl/Jt CsIT in Rajasthan Region.
6. The Secretary, CBDT, New Delhi.
7. The DCIT, Circle, Jodhpur
8. All Assessing Officers in Rajasthan charge.
9. P.R.O, Jaipur
10. Guard File.


(K.L.Moolchandani)
Dy. Commissioner of Income-tax(Tech),
For Chief Commissioner of Income-tax,
Jaipur

मुख्य आयकर आयुक्त, राजस्थान
CHIEF COMMISSIONER OF INCOME-TAX, RAJASTHAN
केन्द्रीय राजस्व भवन, भगवानदास रोड, जयपुर
CENTRAL REVENUE BUILDING, B.D.ROAD, JAIPUR

No.CC/DC(T)/IA-2/17(2)(b)/JPR/2000-2001/

Dated: August 8, 2000

17

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

In exercise of the powers vested in me under Sub-Clause(b) of Clause (ii) of proviso to Clause (2) of Section 17 of the Income-tax Act'61 and having due regard to the guidelines stipulated under Rule 3A of the Income-tax Rules,1962 as introduced by the Income-tax (Nineteenth Amendment) Rules, 1992, approval is hereby granted to M/s Apex Hospitals (P) Ltd., SP-6, Malviya Nagar Industrial Area, Jaipur for the purpose of the said Clause for the treatment of the ailments/diseases as prescribed in Rule 3A(2) of the Income-tax Rules, 1962.

2. Any sum paid by an employer in respect of any expenditure actually incurred by the employees for the purpose of medical treatment of the diseases/ailments referred to above in respect of the employee or any member of the family of the employee in the said hospital shall not be treated as a perquisite for the purpose of Section 15, 16 & 17 of the Income-tax Act'61 and such sum shall be exempted from Income-tax in the hands of the employee provided he/she attaches with his/her return of income a certificate from the said hospital specifying the disease or ailment for which medical treatment was required and a receipt for the amount paid to the hospital. The employer shall not be liable to deduct tax under Section 192 in respect of such sum.

3. The approval is subject to such modification as may be necessitated by any amendment to the provisions governing it.

4. This order takes effect from 8.08.2000.




(Kanwarjit Singh)

Chief Commissioner of Income-tax,
Rajasthan, Jaipur

To: The Managing Director,
Apex Hospitals (P) Ltd.,
SP-6, Malviya Nagar Industrial Area, Jaipur.

Copy to :

1. All Chief Commissioners/Directors General of Income-tax.
2. The Commissioner of Income-tax, Jaipur / Jodhpur / Bikaner / Udaipur.
3. The Director of Income-tax(Inr), Jaipur
4. All Commissioners of Income-tax(Appeals) in Rajasthan Region.
5. All Range Addl/Jt CsIT in Rajasthan Region.
6. The Secretary, CBDT, New Delhi.
7. All Assessing Officers in Rajasthan charge.
8. P.R.O, Jaipur
9. Guard File.



(K.L.Moolchandani)

Dy. Commissioner of Income-tax(Tech),
For Chief Commissioner of Income-tax,
Jaipur

NO. 1405
17-8-2000

मुख्य आयकर आयुक्त, राजस्थान
CHIEF COMMISSIONER OF INCOME-TAX, RAJASTHAN
केन्द्रीय राजस्व भवन, भगवानदास रोड, जयपुर
CENTRAL REVENUE BUILDING, B.D.ROAD, JAIPUR

No. CC/DC(T)/IA-2/17(2)(b)/3-8/2000-2001/3347

Dated: 23-01-2001
2-2-2001

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

In exercise of the powers vested in me under Sub-Clause(b) of Clause (ii) of proviso to Clause (2) of Section 17 of the Income-tax Act '61 and having due regard to the guidelines stipulated under Rule 3A of the Income-tax Rules, 1962 as introduced by the Income-tax (Nineteenth Amendment) Rules, 1992, approval is hereby granted to M/s Opera Hospital and Research Centre(Pvt) Ltd., Indra Vihar, Mahaveer Nagar-II, Kota for the purpose of the said Clause for the treatment of the ailments/diseases as prescribed in Rule 3A(2) of the Income-tax Rules, 1962.

2. Any sum paid by an employer in respect of any expenditure actually incurred by the employees for the purpose of medical treatment of the diseases/ailments referred to above in respect of the employee or any member of the family of the employee in the said hospital shall not be treated as a perquisite for the purpose of Section 15, 16 & 17 of the Income-tax Act '61 and such sum shall be exempted from Income-tax in the hands of the employee provided he/she attaches with his/her return of income a certificate from the said hospital specifying the disease or ailment for which medical treatment was required and a receipt for the amount paid to the hospital. The employer shall not be liable to deduct tax under Section 192 in respect of such sum.

3. The approval is subject to such modification as may be necessitated by any amendment to the provisions governing it.

4. This order takes effect from 23.01.2001.



(Kanwarjit Singh)
Chief Commissioner of Income-tax,
Rajasthan, Jaipur

To:

Copy to : The Chairman,

M/s Opera Hospital and Research Centre(Pvt) Ltd.,
Indra Vihar, Mahaveer Nagar-II, Kota

1. All Chief Commissioners/Directors General of Income-tax.
2. The Commissioner of Income-tax, Jaipur / Jodhpur / Bikaner / Udaipur.
3. The Director of Income-tax(Inv), Jaipur
4. All Commissioners of Income-tax(Appeals) in Rajasthan Region.
5. All Range Addl/Jt CsIT in Rajasthan Region.
6. The Secretary, CBDT, New Delhi.
7. All Assessing Officers in Rajasthan charge.
8. P.R.O, Jaipur
9. Guard File.


(P.P. SHARMA)
Dy. Commissioner of Income-tax(Tech),
For Chief Commissioner of Income-tax,
Jaipur

मुख्य आयकर आयुक्त, राजस्थान
CHIEF COMMISSIONER OF INCOME-TAX, RAJASTHAN
केंद्रीय राजस्व भवन, भगवानदास रोड, जयपुर
CENTRAL REVENUE BUILDING, B.D.ROAD, JAIPUR

No.CC/DC(T)/IA-2/17(2)(b)/JPR/2000-2001/3/12/3416

Dated: 07 February, 2001

ORDER

Sub: Approval of Hospitals under Sub-Clause(b) of Clause (ii) of the proviso to Clause (2) of Section 17 of the Income-tax Act, 1961

In exercise of the powers vested in the undersigned under sub-clause (b) of Clause (ii) of the proviso to Clause (2) of Section 17 of the Income-tax, 1961, read with Rule 3A of the Income-tax Rules, approval is hereby granted to M/s Rungta Hospital, Malviya Nagar, Jaipur for the purpose of the said sub-clause (b) of Clause (ii) of the proviso to Clause (2) of Section 17 of the Income-tax Act, 1961, with effect from 6-2-2001

This approval is subject to the Hospital's continued compliance with the statutory conditions necessary for such approval.

sd/-

(Kanwarjit Singh)
Chief Commissioner of Income-tax,
Rajasthan, Jaipur

Copy to : The Director,
M/s Rungta Hospital,
Malviya Nagar, Jaipur

1. All Chief Commissioners/Directors General of Income-tax.
2. The Commissioner of Income-tax, Jaipur / Jodhpur / Bikaner / Udaipur.
3. The Director of Income-tax(Inv), Jaipur
4. All Commissioners of Income-tax(Appeals) in Rajasthan Region.
5. All Range Addl/Jt CsIT in Rajasthan Region.
6. The Secretary, CBDT, New Delhi.
7. All Assessing Officers in Rajasthan charge.
8. P.R.O, Jaipur
9. Guard File.



(P.P.Sharma)
Dy. Commissioner of Income-tax(Tech),
For Chief Commissioner of Income-tax,
Jaipur

Fax 0141 - 380321
Gram: Chief Comintax

Government of India
Office of the
Chief Commissioner of Income-tax, Jaipur
New Central Revenue Building, B.D.Road, Jaipur.

No.CC/JPR/ITO(Hq.)/17(2)(b)/03-04/

Dated: Nov. 10, 2003

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 Saket Hospital, Sector-10, Meera Marg,
Agarwal Farm, Mansarowar, JAIPUR**

In exercise of the powers vested in the undersigned under Sub-Clause (b) of Clause (ii) of the proviso to Clause (2) of Section 17 of the Income-tax Act, 1961 read with Rule 3A of the Income-tax Rules, 1962, approval is hereby granted to M/s Saket Hospital, Jaipur for the purpose of the said Sub-clause (b) of Clause(ii) of the proviso to Clause (2) of Section 17 of the Income-tax Act, 1961, with effect from 10.11.2003.

The approval is subject to the Hospital's continued compliance with the statutory conditions necessary for such approval.


(M.S.DARDA)

Chief Commissioner of Income-tax
Jaipur

No. 2439.

Dt : 10.11.2003

Copy to :-

1. The Saket Hospital, Sector-10, Meera Marg, Agarwal Farm, Mansarowar, Jaipur
2. All CCsIT in India
3. The CIT, Jaipur/Jodhpur/Alwar/Udaipur/Kota/Ajmer
4. The DIT(Inv), Jaipur
5. The Secretary, CBDT, Jaipur
6. All CsIT (Appeals) in Rajasthan Region
7. The ITO, Ward-7(1)Jaipur
8. PRO, Jaipur/Guard File

(Surendra Yadav)
Income-tax Officer (Hqrs.)
For Chief Commissioner of Income-tax,
Jaipur



No. Pr. CC/ITO (Tech)/F-64/2018-19/5778

Dated: 08.03.2019

**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 CSK Hospital, F-98A, VKAI, Road No. 6, Sikar 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 :-
- Cancer
 - Tuberculosis
 - 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.
 - Ailment or disease of the eye, ear, nose or throat, requiring surgical operation.
 - Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedics treatment.
 - Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention.
 - Ailment or disease of the organs mentioned at (c), requiring medical treatment in a hospital for at least three continuous days.
 - Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days.
 - Burn injuries requiring medical treatment in a hospital for at least three continuous days.
 - Mental disorder – neurotic or psychotic – requiring medical treatment in a hospital for at least three continuous days.
 - Drug addiction requiring medical treatment in a hospital for at least seven continuous days.
 - Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

The employer will not be liable to deduct tax at source u/s 192 in respect of such sum.



74. 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 **08.03.2019 after the expiry of earlier order and shall remain in force till 07.03.2021**. 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.



(Neena Nigam)

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

No. Pr. CC/ITO (Tech)/F-64/2018-19/5778

Dated: 08/03/2019
26

Copy to:-

1. All the Chief Commissioners of Income Tax (CCA) in India.
2. The Pr. Commissioner of Income Tax-I, Jaipur.
3. The Addl. Commissioner of Income Tax, Range 4, Jaipur.
4. The Income Tax Officer, Ward 4(2), Jaipur.
5. The Addl. Director, CGHS, Jaipur.
6. M/s CSK Hospital, F-98A, VKAI, Road No. 6, Sikar Road, Jaipur



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

O/c.