



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE DIRECTOR
GENERAL OF INCOME TAX,
INVESTIGATION
DGIT (INVESTIGATION) CHENNAI

To, SRI LAKSHMI AMMAL EDUCATIONAL TRUST for its unit M/s.Bhaarath Medical College and Hospital 173 Agaram Road, Selaiyur Chennai 600073,Tamil Nadu India	
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PAN: AABTS1129F	Dated: 09/10/2023	DIN & Order No : ITBA/COM/F/17/2023-24/1056897107(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

F.No.2099(3)/2022-23

Sub: Approval of Hospitals under sub-clause (b) of clause (ii) of the Proviso to clause (viii) of Sub Section (2) of Section 17 of the I.T. Act, 1961 read with Rule 3A of the Income Tax Rules, 1962- In the case of – M/s.Sri. Lakshmi Ammal Educational Trust (PAN: AABTS1129F) for its unit **M/s. Bhaarath Medical College and Hospital**, situated at No.173, Agaram Road, Selaiyur, Chennai – 600073 - Reg.

Ref: Assessee's application dated **22.09.2022** received in this office on 10/11/2022.

ORDER:

In exercise of the powers conferred on the undersigned by the proviso (ii)(b) to clause (viii) of sub-section 2 of Section 17 of the Income Tax Act, 1961, read with Rule 3A(1) & 3A(2) of the Income Tax Rules, 1962, the undersigned hereby accords approval to M/s.Sri Lakshmi Ammal Educational Trust for its unit **M/s.Bhaarath Medical College and Hospital**, situated at No.173, Agaram Road, Selaiyur, Chennai - 600073, for the purpose of treatment of the diseases mentioned under in clauses (a) to (m) of Rule 3A of the Income Tax Rules, 1962.

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:201,NEW BUILDING - II FLOOR, INVESTIGATION BUILDING, INVESTIGATION BUILDING, NO.46 (OLD NO.108), MAHATMA GANDHI ROAD, CHENNAI, Tamil Nadu, 600034
Email: DGIT.INV.CHENNAI@INCOMETX.GOV.IN, Office Phone:04428253460

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2. Accordingly, any sum paid by an employer directly to the hospital mentioned above or reimbursed to any employee for purposes of such treatment for the diseases / ailments mentioned above, on account of treatment of the employee or any member of the family of the employee shall not be treated as perquisite of the employee for purposes of sections 15 and 17 of the Income Tax Act, 1961 and such sum shall be exempt from income tax in the hands of the employee. The employer will not be liable to deduct tax u/s.192 of the Income Tax Act, 1961, in respect of such sum.

3. The approval accorded above is only for the purpose of Proviso (ii)(b) to Clause (viii) of Sub-Section (2) of Section 17 of the Income Tax Act, 1961 and should not be construed as an approval of the Central Government or the Director General of Income Tax (Inv), Chennai, or any other statutory authority under the Government for any other purpose(s).

4. This approval is subject to withdrawal at any time if it is found that the approval has been obtained through misrepresentation of facts or that the 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 the provisions governing the approval.

5. This order of the approval is effective for the period from the date of this order till **31/03/2026**. This approval is subject to the hospital's continued compliance with the statutory conditions under Rule 3A of the Income Tax Rules, 1962 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. The approval is also subject to continuous approval of the applicant hospital from the concerned local or state registering authorities for registration of hospitals and medical facilities.

6. This order of approval is subject to the following terms and conditions:

- (a) This approval is not transferable.
- (b) The said hospital shall at all reasonable times be open for inspection by such officer of the Income Tax Department as are duly authorised in this behalf.
- (c) The said hospital shall conform to such conditions as are prescribed under the proviso (ii)(b) to Clause (viii) of Sub-section (2) of Section 17 of the Income Tax Act, 1961, read with Rule 3A of the Income Tax Rules, 1962. In the event the hospital ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the hospital to notify the approval issuing authority of such fact immediately.

(d) The application for renewal of approval should be submitted at least 90 days before the expiry of the current approval.

(e) 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.

Handwritten signature

BALASUBRAMANIAN S
DGIT (INVESTIGATION) CHENNAI



Copy to:

1. The Chairman, Central Board of Direct Taxes, New Delhi.
2. The Principal Chief Commissioner of Income Tax, Tamilnadu
3. The Chief Commissioner of Income Tax -1, Chennai/Coimbatore & Madurai.
4. The Commissioner of Income Tax(Exemptions), Chennai
5. The Pr. Commissioner of Income-tax, Central-2, Chennai.
6. The Addl. Commissioner of Income-tax, Central Range- 2, Chennai.
7. The Dy. / Asst. Commissioner of Income Tax, Central Circle- 2(3),Chennai.

Handwritten signature

BALASUBRAMANIAN S
DGIT (INVESTIGATION) CHENNAI

*DPH
8500
10/10/23*