



भारत सरकार

GOVERNMENT OF INDIA

कार्यालय प्रधान मुख्य आयकर आयुक्त, ओडिशा

OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, ODISHA

आयकर भवन, राजस्व विहार/AAYAKAR BHAWAN, RAJASWA VIHAR,

भुवनेश्वर-751007 BHUBANESWAR - 751007

(Email id: bhubaneswar.ito.co-jud@incometax.gov.in, Tel No. : 0674-2589980)

दिनांक/Dated, भुवनेश्वर/Bhubaneswar, the 21<sup>st</sup> of March, 2024.

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

In exercise of powers conferred on the Principal Chief Commissioner of Income Tax under sub-clause (ii) of the provisions to sub-clause (vi) of clause (2) of section 17 of the Income Tax Act, 1961, I, the Principal Chief Commissioner of Income Tax, Odisha Region hereby having regard to the guidelines prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rules, 1962 for grant of approval to a hospital, Samal Care Multi Specialty Hospital ( A Unit of Samal Care Pvt. Ltd) N.H.55, Banarpal, Angul- 759218, Odisha for the purposes of the said sub-clause (b) of clause (ii) of the provision to sub-clause (vi) of clause (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 the Rule 3A (2) of Income Tax Rules, 1962 shall not be treated as a prerequisite in the hands of the employee for the purposes of Sections 15, 16, & 17 of the Income Tax Act, 1961:-

- a. Cancer (Medical Oncology)
- b. Tuberculosis
- c. Acquired Immune deficiency Syndrome.
- d. Disease of ailment of 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.
- e. Ailment or diseases of the eye, ear, nose or throat, requiring surgical operation.
- f. Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment.
- g. Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention.
- h. Ailment or diseases of the organs mentioned at (d) requiring medical treatment in a hospital for at least three continuous days.
- i. Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days.
- j. Burn injuries requiring medical treatment in a hospital for at least three continuous days.
- k. Mental disorder - neorotic or psychotic - requiring medical treatment in a hospital for at least three continuous days.
- l. Drug addiction requiring medical treatment in a hospital for at least seven continuous days

m. Anaphylactic shocks including insulin shocks, drug, reaction and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days .

03. The employer will not be liable to deduct tax source under Section 192 in respect of such sum.

04. The approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income-Tax, Odisha Region or any other statutory authority under the Government, for any other purpose(s).

05. 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.

06. This approval takes effect from the date of this order and shall remain in force for three years i.e. valid up-to 20.03.2027. This approval is subject to the Hospital's continued compliance with the statutory conditions under Rule 3A (1) necessary for such approval and such notifications as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961.

07. This approval is subject to fulfilling firefighting requirement and production of necessary certificates as per the existing rules of the State Government failing which, renewal of registration will be cancelled.

#### TERMS AND CONDITIONS

I. This approval is not transferable.

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 of 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. Subsequent approval by way of an order in writing shall be subject to filing of an affidavit 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.

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(मोरा भुपाल /Mora Bhupal Reddy)

प्रधान मुख्य आयकर आयुक्त/Pr. Chief Commissioner of Income Tax  
ओडिशा /Odisha, भुवनेश्वर/Bhubaneswar

मेमोसं. प्र. मु. आ. आयुक्त/(कं. प्र. व नयिक )/17(2)/(09)/2023-24/ 26154-82  
Memo No. Pr. CCIT/(CO & Judl.)/17(2)/ (09)/2023-24/  
दिनांक/Dated,/ भुवनेस्वर/ Bhubaneswar, the 21<sup>st</sup> of March, 2024.

प्रति लिपि सूचनार्थ/Copy forwarded to:

1. Samal Care Multi Speciality Hospital (A Unit of Samal Care Pvt. Ltd)  
N.H.55 Banarpal, Angul-759128, Odisha.
2. All the Pr. Chief Commissioners of Income Tax in India.
3. All the Principal Commissioners of Income tax-Odisha Region.
4. The Director of Health, Government of Odisha, Bhubaneswar.
5. The Joint Secretary, Central Board of Direct Taxes, North Block, New-Delhi- 110001.
6. The CIT, (CPC-TDS), 4<sup>th</sup> Floor, Aayakar Bhawan, Sector-3, Vaishali, Ghaziabad-201010.



(आर.के.महाली/R.K. Mahali)

आयकर अधिकारी (क.प्र.व न्यायिक)

Income Tax Officer (CO & Judl.),

कार्या. प्रमुआआ, ओडिशा, भुवनेश्वर

O/o the Pr. CCIT, Odisha, Bhubaneswar