



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

To, APOLLO HOSPITALS ENTERPRISE LTD M/s.Apollo Speciality Hospital No.5/639, OMR, ,Chennai Perungudi CHENNAI 600096,Tamil Nadu India	
---	--

PAN: <b>AAACA5443N</b>	Dated: <b>11/05/2022</b>	DIN & Order No : <b>ITBA/COM/F/17/2022-23/1043011083(1)</b>
---------------------------	-----------------------------	--

Sir/ Madam/ M/s,

**Subject: Proceedings under section 17(2) - Order**

**F.No.2099/(7)/2018-19**

**PROCEEDINGS OF THE DIRECTOR GENERAL OF INCOME TAX, CHENNAI**

Sub: Extension of Approval of Hospitals under sub-clause(b) of clause (ii) of the Proviso to sub-clause (vi) of Sub Section (2) of Section 17 of the I.T. Act, 1961 – In the case of – **M/s.Apollo Speciality Hospital, No.5/639, OMR, Perungudi, Chennai – 600096 – Reg.**

Ref: Application dated 29.03.2022 from the assessee.

\*\*\*\*\*

**ORDER:**

In exercise of the powers conferred on the undersigned by the proviso (ii)(b) to clause (vi) 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. Apollo Speciality Hospital, No.5/639, OMR, Perungudi, Chennai-600096**, for the purpose of treatment of the diseases mentioned under in clauses (a) to (m) of Rule 3A(2) of the Income Tax Rules, 1962 except Cancer, Mental Disorder & Drug addition.

2. Accordingly, any sum paid by an employer directly to the hospital mentioned

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@INCOMETAX.GOV.IN, Office Phone:04428253460

Note:- The website address of the e-filing portal has been changed from [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in) to [www.incometax.gov.in](http://www.incometax.gov.in).  
\* DIN- Document identification No.

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 (vi) 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 **10/05/2022 to 09/05/2025**. 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.

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 (vi) 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.

SUNIL MATHUR  
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-1, Chennai.
6. The Addl. Commissioner of Income-tax, Central Range- 3, Chennai.
7. The Dy. / Asst. Commissioner of Income Tax, Central Circle 3(1), Chennai.

SUNIL MATHUR  
DGIT (INVESTIGATION) CHENNAI

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

*DBT*  
*(S. Nithyaretnam)*  
*(3.5.22)*

This document is digitally signed

Signer: SUNIL MATHUR  
Date: Thursday, May 12, 2022 12:58 PM  
Location: DIRECTORATE, India

*DD*  
*Net*  
*12/05/22*