



मुख्य आयकर आयुक्त कोलकाता-1, कोलकाता का कार्यालय
OFFICE OF THE CHIEF COMMISSIONER OF INCOME TAX-1, KOLKATA
आयकर भवन, दूसरी मंजिल, रूम न. 37, पी7-, चौरंगी स्क्वायर, कोलकाता 700069-
AAAYAKAR BHAWAN 2ND FLOOR, R. No. 37, P-7, CHOWRINGHEE SQUARE KOLKATA 700069

No. CCIT-1/Kol/Approval u.s. 17(2)(b)(ii)/A M Medical/2023-24/

Date:25/05/2023

ORDER No. -181

In exercise of the powers conferred under sub-clause (b) of clause (ii) of the proviso to sub-section (2) of section 17 of the Income tax Act, 1961, I, the Chief Commissioner of Income tax-1, Kolkata having regard to Rule 3A of the Income tax Rules, 1962 do hereby grant approval to **M/s. A M Medical Centre Pvt. Ltd. (PAN-AACCI6267N) of 97A, Southern Avenue, Kolkata-700029** for the purpose of the said clause in respect of the diseases as per Annexure- A attached herewith subject to the following terms and conditions:-

1.
 - (i) This approval is not transferable.
 - (ii) The hospital/Nursing Home shall at all reasonable time be open for inspection by such officers of the I.T. Department as are duly authorized in this behalf.
 - (iii) The hospital/Nursing Home shall conform to such conditions as are prescribed in proviso (ii)(b) to Sec.17(2) of the I.T. Act, 1961 read with Rule 3A of the I.T. Rules, 1962. In the event that 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) This approval is valid and till such times as the conditions specified in Rule 3A of the Income tax Rules, 1962 remain satisfied. Failure to satisfy one or more of the conditions specified in Rule 3A of the Income tax Rules, 1962 shall result in withdrawal of the approval so granted.
 - (v) In case renewal of approval is sought, 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.

---contd. Next page---



2. Any sum paid by an employer in respect of any expenditure actually incurred by the employee on his/her medical treatment or treatment of any member of his/her family in the said Hospital/Nursing Home in respect of the diseases mentioned in the 'Annexure-A' as prescribed in Rule 3A(2) of the Income tax Rules, 1962 shall not be treated as a prerequisite for the purpose of Sections 15, 16 & 17 of the Income tax Act, 1961 and such sum shall be exempt from tax in the hands of the employees.
3. The employer will not be liable to deduct tax at source u/s. 192 of the Income tax Act, 1961 in respect of such sum.
4. The approval accorded is only for the purpose of clause (ii)(b) to proviso below section 17(2) of the Income tax Act, 1961 and shall not be construed as approval of the Central Government or the Chief Commissioner of Income tax-1, Kolkata or any other statutory authority under the Government, for any other purpose.
5. The above approval shall remain in force from **25/05/2023 to 24/05/2025** or till date of validity of Licence under the West Bengal Clinical Establishments (R, R&T) Act, 2017 or till such time the conditions specified in Notification No. S.O. 758(E) dated 7th October, 1992 now incorporated in Rule 3A of the Income Tax Rules, 1962 remain satisfied, whichever is earlier. Failure to satisfy one or more of the conditions specified in the said Notification now incorporated in Rule 3A of the Income tax Rules, 1962 shall result in withdrawal of the approval so granted.

Encl:-Annexure-A

Sd/-

(SANDEEP CHAUHAN)
Chief Commissioner of Income-Tax-1, Kolkata



संदीप चौहान, भा.रा.से.
SANDEEP CHAUHAN, I.R.S.
मुख्य आयकर आयुक्त-१, कोलकाता
Chief Commissioner of Income Tax-1
Kolkata



मुख्य आयकर आयुक्त कोलकाता-1, कोलकाता का कार्यालय
OFFICE OF THE CHIEF COMMISSIONER OF INCOME TAX-1, KOLKATA
आयकर भवन, दूसरी मंजिल, रूम न. 37, पी7-, चौरंगी स्क्वायर, कोलकाता 700069-
AAYAKAR BHAWAN 2ND FLOOR, R. No. 37, P-7, CHOWRINGHEE SQUARE KOLKATA 700069

ANNEXURE - A

Approval under sub-clause (b) of clause (ii) of the proviso to sub-clause (vi) of clause (2) Sec. of 17 of the Income-tax Act, 1961 in respect of M/s. A M Medical Centre Pvt. Ltd. (PAN-AACCI6267N) at 97A, Southern Avenue, Kolkata-700029.

The Hospital/Nursing Home provides facilities for the treatment of the following prescribed diseases: -

1. Ailment or disease of the eye, ear, nose or throat, requiring surgical operation;
2. Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopaedic treatment;

Sd/-

(SANDEEP CHAUHAN)
Chief Commissioner of Income-Tax-1, Kolkata.

M. No. CCIT-1/Kol/Approval u.s. 17(2)(b)(ii)/A M Medical/2023-24/770-779 Date: 25/05/2023

Copy forwarded for information to :-

1. M/s. A M Medical Centre Pvt. Ltd., 97A, Southern Avenue, Kolkata-700029.
2. The Secretary, Central Board of Direct Taxes, North Block, New Delhi-110001
3. The Chief Commissioner of Income Tax- 2 & TDS, Kolkata
4. The Director General of Income Tax, (Investigation), WB & Sikkim, NWR
5. The Pr. Commissioner of Income Tax-1, Kolkata
6. The Addl. Commissioner of Income Tax, Range-1, Kolkata
7. The ITO, Ward-2(1), Kolkata
8. The PRO, Aayakar Bhawan, Kolkata
9. AD(OL) to CCIT-1, Kolkata
10. Guard File

(प्रीति मण्डल / PritiMondal)
उ.आ.आ. मुख्या., मु.आ.आ.-1, कोलकाता/
DCIT Hqrs. to CCIT-1, Kolkata



प्रीति मण्डल
Priti Mondal
उप आयकर आयुक्त (मुख्या) 1, कोलकाता
DCIT, Hqrs. 1, Kolkata
for C.C.I.T., Kol-1, Kolkata