



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE CHIEF
COMMISSIONER OF INCOME TAX
CCIT, MADURAI

To, INDIRA SESHADRI NURSING HOME NO 5, COLLECTORS OFFICE ROAD RAJA COLONY, CONTONMENT TIRUCHIRAPALLI 620001, Tamil Nadu India	
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PAN: AAAFI0266N	Dated: 17/09/2021	DIN & Order No : ITBA/COM/F/17/2021-22/1035661758(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

C.No.2114/3/CC/MDU/Tech./2020-21

PROCEEDINGS OF THE CHIEF COMMISSIONER OF INCOME TAX, MADURAI

Present: Shri M. BHUPAL REDDY, IRS
Chief Commissioner of Income-tax
Madurai

Sub: Extension of Approval of Hospitals under sub-clause(b) of clause (ii) of the proviso to clause (vi) of sub-section (2) of Section 17 of the I T Act, 1961 – in the case of M/s I.S. Nursing Home, No.5, Raja Colony, Collector Office Road, Trichy – PAN: AAAFI0266N - Regarding

Ref: Application dated 17.07.2019

ORDER:

In exercise of the powers conferred on the undersigned by sub-clause (b) of clause (ii) of the proviso of 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 I.S. Nursing Home**, No.5, Raja Colony, Collector Office Road, Trichy, 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.

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 purpose of section 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 Chief Commissioner of Income Tax, Madurai 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 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. The order of the approval is granted for the period from **15/09/2021 to 14/09/2024**. 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.

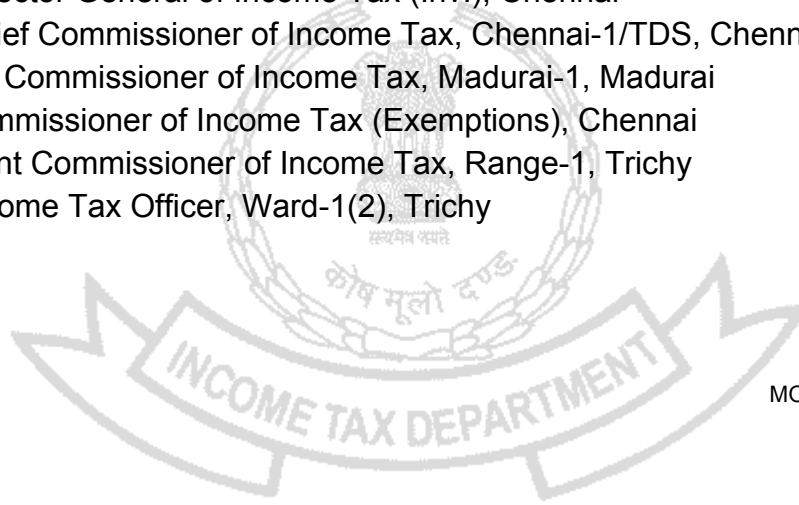
6. This order of approval is subject to the following terms and conditions:-

1. This approval is not transferable
2. The said hospital shall at all reasonable times be open for inspection by such officer of the Income Tax Department as are duly authorized in this behalf.
3. The said hospital shall confirm 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.
4. The application for renewal of approval should be submitted at least 90 days before the expiry of the current approval.
5. 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

MORA BHUPAL REDDY
CCIT, MADURAI

Copy to:

1. The Chairman, Central Board of Direct Taxes, New Delhi
2. The Pr. Chief Commissioner of Income Tax, TN&P, Chennai
3. The Director General of Income Tax (Inv.), Chennai
4. The Chief Commissioner of Income Tax, Chennai-1/TDS, Chennai/ Coimbatore
5. The Pr. Commissioner of Income Tax, Madurai-1, Madurai
6. The commissioner of Income Tax (Exemptions), Chennai
7. The Joint Commissioner of Income Tax, Range-1, Trichy
8. The Income Tax Officer, Ward-1(2), Trichy



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CCIT, MADURAI