



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

To, KMC SPECIALITY HOSPITALS INDIA LIMITED 6,royal road, Tiruchirappalli TIRUCHIRAPPALLI 620001,Tamil Nadu India	
--	--

PAN: AADCS0189E	Dated: 31/03/2022	DIN & Order No : ITBA/COM/F/17/2021-22/1042342382(1)
---------------------------	-----------------------------	--

Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

C.No.2114/9/CC/MDU/Tech/2021-22

PROCEEDINGS OF THE CHIEF COMMISSIONER OF INCOME TAX, MADURAI

Present : Smt. SEEMA RAJ, IRS
Chief Commissioner of Income-tax
Madurai

Sub: Renewal of 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 – in the case of M/s KMC Speciality Hospitals (India) Ltd., No.6, Royal Road, Cantonment, Trichy – 620 001 – PAN: AADCS0189E - Regarding
Ref: Application dated 17.02.2022

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 Rules 3A(1) & 3A(2) of the Income Tax Rules, 1962, approval is hereby granted to M/s KMC Speciality Hospitals (India) Ltd., No.6, Royal Road, Cantonment, Trichy – 620 001, for the purpose of treatment of the diseases mentioned 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 any sum reimbursed to any employee in connection with medical treatment of the specified diseases or ailments as mentioned above of the employee or any member of the family of the employee in the aforesaid hospital shall not to be treated as perquisite in the hands of such in terms of sub-clause (b) of clause (ii) of the proviso to Section 17(2)(viii) of the Income Tax Act, 1961.

Note: If digitally signed, the date of digital signature may be taken as date of document.
,MADURAI-ANNEXE BUILDING, V P RATHINASAMY, NADAR ROAD, CR BUILDING BIBIKULAM MADURAI, MADURAI, Tamil Nadu, 625002
Email: MADURAI.CCIT@INCOMETAX.GOV.IN,

Note:- The website address of the e-filing portal has been changed from www.incometaxindiaefiling.gov.in to www.incometax.gov.in.
* DIN- Document identification No.

3. This order is effective for a period of 3 years from 09.04.2022 and will be valid till 08.04.2025.

4. 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).

5. 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.

6. 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.

7. 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 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.
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.

SEEMA RAJ
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. All the Chief Commissioners of Income Tax (CCA) in India by email
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 DCIT, Circle-1, Trichy.



SEEMA RAJ
CCIT, MADURAI