

ITBA /COM /M /17 /2023-24 /1059 848518(1)



**OFFICE OF THE  
CHIEF COMMISSIONER OF INCOME TAX-2  
ROOM NO. 422, AAYAKAR BHAVAN, M.K. ROAD, MUMBAI 400020  
Tele/ Fax: 022 22001268 Extn.2422  
E-mail: [mumbai.ccit2@incometax.gov.in](mailto:mumbai.ccit2@incometax.gov.in)**

No.Mum/CCIT-2/17(2)/2023-24

Date: 16.01.2024

Renewal of Approval under Sub-Clause (b) of Clause (ii) of the Proviso to Sub-Clause (viii) of Section 17(2) of the Income Tax Act, 1961 in the case of Apex Superspeciality Hospital Private Limited , L.T. Road, Beside Punjab and Sindh Bank, Babhai Naka, Borivali (W), Mumbai – 400091

In exercise of powers conferred on the Chief Commissioner of Income Tax under sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of clause (2) of Section 17, of the Income-Tax Act, 1961, I the Chief Commissioner of Income Tax – 2, Mumbai hereby having regard to the guidelines prescribed in Rule 3A of the Income Tax Rules, 1962, grant renewal of approval to M/s. Apex Superspeciality Hospital Private Limited (PAN : AADCG1913E) having address at L.T. Road, Beside Punjab and Sindh Bank, Babhai Naka, Borivali (W), Mumbai – 400091 for the purpose of the said sub-clause (b) of clause (ii) of the proviso to sub clause (viii) of clause (2) of Section 17 of the Income Tax Act.

2. The approval is applicable only in relation to any sum paid by the 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 aforesaid hospital only for ailments as prescribed under Rule 3A(2) of the Income Tax Rules, 1962.
3. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his medical treatment or treatment of any member of the family in the above mentioned hospital only for ailments as prescribed under Rule 3A(2) shall not be treated as a perquisite for the purpose of sections 15, 16 and 17 of the Income Tax Act, 1961.
4. The employer will not be liable to deduct tax u/s 192 of the Income Tax Act, 1961.
5. The 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.
5. This order is effective for a period of three years from the date of the order i.e. 16.01.2024 till 15.01.2027. This approval is subject to hospitals continued compliance with the statutory conditions under Rule 3A(1) necessary for such approval and such modification as may be necessitated by any amendment to the provision governing the approval under the Income Tax Act, 1961.

6. The approval is subject to terms and conditions mentioned herein.
- (i) This approval is not transferable and is applicable only to the premises occupied by the hospital.
- (ii) The hospital shall at all reasonable times be open for inspection by such officers of the Income Tax Department as are duly authorized on this behalf.
- (iii) The hospital shall confirm to such conditions as prescribed under sub-clause (b) of clause (ii) of the proviso to sub-section (2) of Section 17 of the Income Tax Act, 1961 read with Rule 3A of the Income Tax Rules, 1962.



*Garg*  
(SURABHI VARMA GARG)  
Chief Commissioner of Income Tax – 2,  
Mumbai

Copy to :

1. Apex Superspeciality Hospital Ltd, L.T. Road, Besides Punjab and Sindh Bank, Babhai Naka, Borivali (W), Mumbai – 400 091
2. The Pr. Chief Commissioner of Income Tax, Mumbai.
3. All Chief Commissioners of Income Tax.
4. The CIT (CPC) (TDS), Vaishali
5. The Pr. Commissioner of Income Tax 4, Mumbai
6. The Income Tax Officer 12(1)(1), Mumbai
7. The Master File

(ANAND SUNDERESAN)  
I.T.O. (HQ) to CCIT – 2, Mumbai.