



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
OFFICE OF THE CHIEF  
COMMISSIONER OF INCOME TAX  
CCIT, CHENNAI-1

To, APPASAMY MEDICARE CENTRE PRIVATE LIMITED NO.23 FRIENDS AVENUE, ARUMBAKKAM CHENNAI 600106,Tamil Nadu India	
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PAN: <b>AACCA7508G</b>	Dated: <b>13/08/2021</b>	DIN & Letter No : <b>ITBA/COM/F/17/2021-22/1034861715(1)</b>
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Sir/ Madam/ M/s,

**Subject: Online service of Orders - Letter**

**PROCEEDINGS OF THE CHIEF COMMISSIONER OF INCOME TAX-1  
CHENNAI**

Present: **GEETHA RAVICHANDRAN, IRS**

Chief Commissioner of Income-tax-1

Chennai

**Sub:** Approval of Hospitals under sub-clause (b) of clause (ii) of the proviso to clause (2) of Section 17 of the Income tax Act 1961- in the case of **M/s. Appasamy Medicare Centre Pvt Ltd, Chennai (PAN – AACCA7508G) - Regarding.**

**Ref:** Application dated 04/03/2020 of the assessee company.

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**ORDER:**

In exercise of the powers conferred by proviso (ii) (b) to clause (viii) of sub-section (2) of Section 17 of the Income tax Act, 1961 r.w.s. Rule 3A(1) & 3A(2) of the Income tax Rules 1962, I, the undersigned hereby accords approval to **M/s.**

**Appasamy Medicare Centre Pvt Ltd, Chennai**, for their hospital located at the following place:

(i) **M/s. Appasamy Medicare Centre Pvt Ltd, Chennai**

No.23, Friends Avenue, Arumbakkam, Chennai-600106.

for the purposes of said sub clause (b) of clause (ii) of the said proviso, in respect of the specified diseases or ailments mentioned in Rule 3A(2) of the Incometax Rules, 1962.

2. Accordingly, any sum paid by an employer directly to the **hospital mentioned above** for the purposes of medical treatment of the specified diseases or ailments mentioned in Rule 3A(2) of the Income Tax Rules, 1962, 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 (viii) of Sub-section (2) of Section 17 of the Income Tax Act, 1961 and shall not be construed as approval of the Government of India or the Chief Commissioner of Income tax, Chennai or any other statutory authority under the Government, for any other purpose(s).

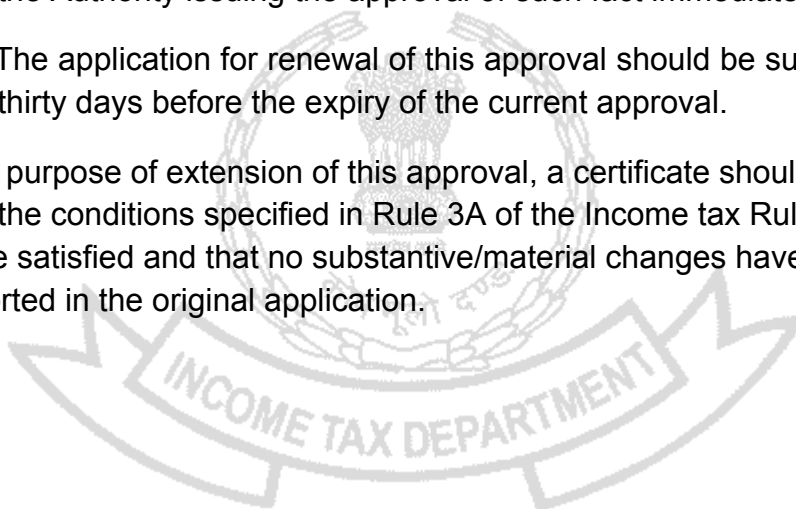
4. The said hospital shall issue a certificate to the employee who avails the medical facility specifying the disease or ailment for which medical treatment was given and the amount of expenditure incurred on payments made to the hospital and for the medicines along with the relevant bills.

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 the provisions governing the approval.

6. This order of approval is effective for **a period of 3 years from 06/08/2021 to 05/08/2024**. This approval is subject to the hospital's continued compliance with the statutory conditions under Rule 3A(1) of Income tax Rules 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:

- a. This approval is not transferable.
- b. The said hospital shall at all reasonable times be open for inspection by such Officers of the Income tax Department as are duly authorized in this behalf.
- c. The said hospital shall conform to such conditions as prescribed in Rule 3A(1) and 3A(2) 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 Principal Officer of the hospital to notify the Authority issuing the approval of such fact immediately.
- d. The application for renewal of this approval should be submitted at least thirty days before the expiry of the current approval.
- e. For the purpose of extension of this 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 changes have occurred in the facts reported in the original application.



. GEETHA RAVICHANDRAN  
CCIT, CHENNAI-1

**Copy to:**

The Secretary, Central Board of Direct Taxes, New Delhi

The Chief Commissioners of Income Tax (TDS), Chennai/Coimbatore/Madurai.

The Director General of Income Tax (Inv.), Chennai – 34.

The Commissioner of Income Tax (Exemption), Chennai

The Pr. Commissioners of Income Tax-1 / 3 / 4 / 8, Chennai

The Addl. Commissioner of Income Tax, Corporate Range -1, Chennai.

The Joint Commissioner of Income Tax(OSD), Corporate Circle – 1(1), Chennai.

The PRO, Chennai – 34.

. GEETHA RAVICHANDRAN  
CCIT, CHENNAI-1

