



कार्यालय/OFFICE OF THE  
प्रधानमुख्यआयकरआयुक्तबिहारऔरझारखण्ड  
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX BIHAR & JHARKHAND  
प्रथमतल, केन्द्रीयराजस्वभवन/1st FLOOR, C.R BUILDING,  
बीरचंदपटेलमार्ग, पटना-८००००१/BIRCHAND PATEL MARG, PATNA-800001  
दूरभाषन : ०६१२-२५०४४४७, फैक्स : ०६१२-२५०४०६६/TEL NO : 0612-2504447, FAX : 0612-2504066  
ईमेल/Email- patna.pccit@incometax.gov.in

F.No. Pr.CCIT(B&J)/PAT/Tech-2/80037/03/2023-24/

DIN No. ITBA/COM/F/17/2023-24/1059665286(1)

Dated: 12/01/2024

**Approval under sub clause (b) of clause (ii) of the proviso to clause (2) of section 17 of the Income Tax Act, 1961. (read with Rules 3A(1) & 3A(2) of the Income Tax Rules, 1962)**

In exercise of powers conferred under sub-clause (b) of clause (ii) of the proviso to clause (viii) of sub-section (2) of section 17 of the Income-tax Act, 1961, and having regard to the guidelines prescribed in rule 3A(1) & 3A(2) of the Income-tax Rules, 1962, I, the Principal Chief Commissioner of Income-tax Bihar & Jharkhand, Patna, hereby grant approval to **Ashish Joint Replacement Care Private Limited, GC-5, GC-6, 5<sup>th</sup> Floor, Sareva Hospital Campus, Lohiya Nagar, Kankarbagh, Patna-800020 [PAN: AZKPS3380E]** assessed to tax with Principal Commissioner of Income-tax-1, Patna, for the purposes of the said sub-clause subject to the conditions mentioned in herein below:

**02.** 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 at **Ashish Joint Replacement Care Private Limited, GC-5, GC-6, 5<sup>th</sup> Floor, Sareva Hospital Campus, Lohiya Nagar, Kankarbagh, Patna- 800020** mentioned in Para.1 above, for any diseases or ailments mentioned in Para 4 below, shall not be treated as a perquisite for the purposes of sections 15, 16 & 17 of the Income-tax Act, 1961.

**03.** The said sum shall be exempt from Income-tax in the hands of the employee provided he/she attaches with his/her return of income a certificate from the said hospital specifying the disease or ailment for which medical treatment was required and the receipt for the amount paid to the hospital. The employer will not be liable to deduct tax u/s 192 in respect of such sum.

04. The approval is granted for the treatment of the following disease and ailments out those prescribed in Rule 3A (2) of the Income Tax Rules, 1962:-

(a)	Fracture in any part of skeletal system or dislocation of vertebrae requiring surgical operation or orthopaedic treatment.
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05. Approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income-tax, Bihar & Jharkhand, Patna or any other statutory authority under the Government, for any other purpose (s).

06. The approval under section 17(2) of the Act, shall take effect from **date of issue of order and shall remain in force till three years.**

07. This approval is subject to hospital's continued compliance with the statutory conditions under Rule 3A(1) necessary for such approval and such modifications as may be necessitated by any amendment to the provisions governing under the Income-tax Act, 1961 and Income Tax Rules. 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 for inform the authority granting the approval of such fact immediately.

08. This 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.

09. This approval is subject to the following further terms and conditions:

#### **TERMS AND CONDITIONS**

- a) This approval is not transferable and is applicable only to the premises occupied by the hospital as mentioned in para 1 of this order.
- b) The 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 hospital shall conform to such conditions as prescribed in Rule 3A(1) & 3A(2) of the Income-tax Rules, 1962. In the event, the establishment 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 this approval of such facts immediately.

- d) The application for renewal of approval should be submitted at least **90 days** before the expiry of the current approval.
- e) Subsequent approval by way of an order in writing shall be subject to fulfillment of the conditions. An affidavit to 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.

Sd/-

[Devindar Singh Chaudhry]

Pr. Commissioner of Income Tax, (B&J), Patna

F.No. Pr.CCIT(B&J)/PAT/Tech-2/80037/03/2023-24/ 9311

Dated: 12-01-2024

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Dated : 12/01/2024

प्रतिलिपि Copy to: (Soft copy only)

1. All the Pr. Chief Commissioner of Income tax in India.
2. The Director General of Income-tax (Inv.), Patna.
3. All PCsIT/CsIT in Bihar and Jharkhand Region.
4. The applicant.

मंजुशर्मा  
11.01.2024

[Manju R Sharma]

Income Tax Officer(Tech-II)

For: Pr. Chief Commissioner of Income Tax (B&J), Patna

