



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

To, BRS HOSPITAL PRIVATE LIMITED NO.28 ,CATHEDRAL GARDEN ROAD NUNGAMBAKKAM CHENNAI 600034,Tamil Nadu India	
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PAN: AAACB1329G	Dated: 01/04/2022	DIN & Order No : ITBA/COM/F/17/2022-23/1042413599(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

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

Present: **Smt. JAYANTHI KRISHNAN, IRS**

Chief Commissioner of Income-tax-1,

Chennai-34.

Sub: Renewal of Approval of Hospital under 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 case of **M/s. BRS Hospital Private Limited (PAN –AAACB1329G)** - Regarding.

Ref: Application for Renewal dated 08/03/2022 of the assessee company.

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 read with Rule 3A of the Income Tax Rules 1962, approval was accorded to **M/s. BRS Hospital Private Limited (PAN –AAACB1329G)** for their unit located at the following place:

M/s. BRS Hospital Private Limited

No.28, Cathedral Garden Road,

Nungambakkam, Chennai -600034.

for the purposes of said sub-clause (b) of clause (ii) of the said proviso by the Chief Commissioner of Income Tax-1, Chennai vide order in C.No.54(10)/CCIT-1/2018-19 dated 25/03/2019. The approval was effective till 17/02/2022.

2. By application dated 08/03/2022, **M/s. BRS Hospital Private Limited** has requested for renewal of the approval supra, for a further period of three years.

3. 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, the undersigned hereby accords approval to **M/s. BRS Hospital Private Limited** for their unit located at the following place:

M/s. BRS Hospital Private Limited

No.28, Cathedral Garden Road,

Nungambakkam, Chennai -600034.

for the purposes of treatment mentioned in clause in Rule 3A(2) of the Incometax Rules, 1962.

4. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his medical treatment or of any member of his family at **M/s. BRS Hospital Private Limited** No.28, Cathedral Garden Road, Nungambakkam, Chennai -600034, in respect of the diseases or ailments prescribed under Rule 3A(2) of the Incometax Rules shall not be treated as perquisite for the purposes of section 15, 16 & 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.

5. The said hospital shall issue a certificate to the employee who avails the medical facility for ailments prescribed under Rule 3A(2) of the Incometax Rules and the amount of expenditure incurred on payments made to the hospital and for the medicines along with the relevant bills.

6. 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—1, Chennai, or any other statutory authority under the Government for any other purpose(s).

7. 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 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.

8. The order of the Approval is effective for a period of three years from the date of this order i.e. from **18/02/2022 to 17/02/2025**. This approval is subject to the Hospital's continued compliance with the statutory conditions under Rule 3A 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.

9. This order of the 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 are prescribed under this 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 that 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;

(d) The application for further renewal of approval should be submitted atleast 30 days before the expiry of current approval;

(e) For the purpose further of extension of approval, a certificate should be filed to the effect that all the conditions specified in Rule 3A of the IT Rules, 1962, continue to be satisfied and that no substantive/material change has occurred in the facts reported in the original application.

JAYANTHI KRISHNAN
CCIT, CHENNAI-1

Copy to:

The Secretary, Central Board of Direct Taxes, New Delhi.

The Pr.Chief Commissioner of Incometax –TN & P, Chennai

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

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

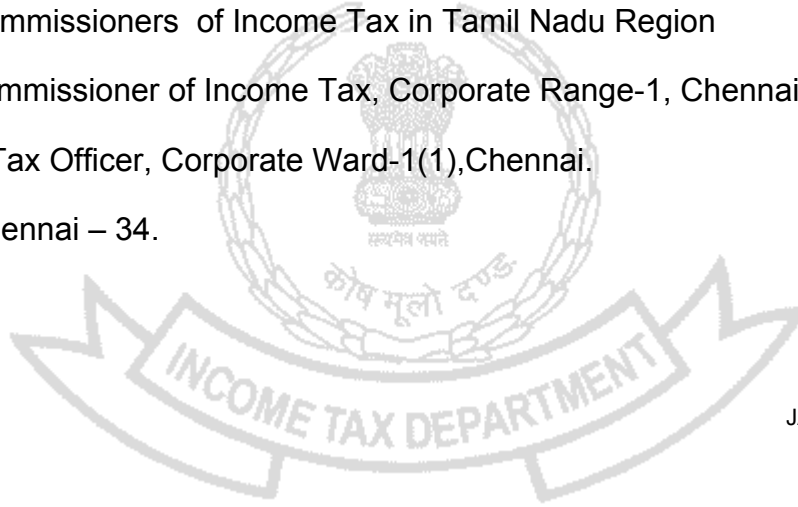
The Commissioner of Income Tax (Exemption), Chennai

The All Pr.Commissioners of Income Tax in Tamil Nadu Region

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

The Income Tax Officer, Corporate Ward-1(1),Chennai.

The PRO, Chennai – 34.



JAYANTHI KRISHNAN
CCIT, CHENNAI-1