



**Order u/s 17(2)(viii)(ii)(b) of Income Tax Act, 1961**

**Dated:- 06.11.2024**

**Sub.: Approval of hospital for the purpose of 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 in the case of M/s. Combined Medical Institute Pvt. Ltd., PAN-AABCC5975G-Reg.**

In exercise of the Powers conferred 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 read with Rule 3A of the Income-tax Rules, 1962 and having regard to guidelines prescribed therein, approval is hereby granted to :

**M/s. Combined Medical Institute Pvt. Ltd.,  
54, Haridwar Road, Dehradun, Uttarakhand,  
PAN- AABCC5975G.**

2. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his/her medical treatment or of any member of his/her family at the above mentioned Hospital in respect of the following disease or ailment prescribed under Rule 3A(2) of the Income-tax Rules, 1962, shall not be treated as a perquisite for the purposes of sections 15, 16 and 17 of the Income-tax Act, 1961 and such sum shall be exempted from income-tax in the hands of the employee. The employer will not be liable to deduct tax under section 192 of the Income-tax Act, 1961 in respect of such sum:-

<b>Sub-Rule No.</b>	<b>Diseases or ailments prescribed under Rule 3A(2)</b>
(b)	Tuberculosis;
(d)	Disease or ailment of the heart, blood, lymph glands, bone marrow, respiratory system, central nervous system, urinary system, liver, gall bladder, digestive system, endocrine glands or the skin, requiring surgical operation;
(f)	Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopaedic treatment;
(g)	Gynaecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;

(h)	Ailment or disease of the organs mentioned at (d), requiring medical treatment in a hospital for at least three continuous days;
(i)	Gynaecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days;
(m)	Anaphylectic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

3. The approval is only for the purpose of 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 shall not be construed as approval of the Central Government or the Principal Chief Commissioner of Income Tax, Kanpur or any other statutory authority under the Government, for any other purpose.

4. This approval is valid for a period of 03 year from **06.11.2024 i.e. upto 05.11.2027**. The approval is subject to the continued compliance with the statutory conditions prescribed under Rule 3A(2) of the Income-tax Rules, 1962 necessary for such approval and such modification as may be necessitated by any amendment to the provisions governing the approval under Income-tax Act, 1961.

5. The order of the approval is subject to following term(s) and condition(s):-

- (a) This approval is not transferable.
- (b) The Hospital shall, at all reasonable times, be opened for inspection by the officers of the Income Tax Department, as are duly authorized in this behalf.
- (c) The hospital shall conform to such conditions as are prescribed 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 read with Rule 3A of the Income-tax Rule, 1962. In case of violation of the conditions prescribed under the Act, it will be mandatory on the part of the hospital, to intimate such fact immediately, to the approving authority.
- (d) The application for renewal of approval should be submitted at least 60 days before the expiry of the current approval.

-Sd-

(कृष्ण मुरारी/ Krishna Murari),

प्रधान मुख्य आयकर आयुक्त/Principal Chief Commissioner of Income Tax,  
उत्तर प्रदेश(पश्चिम) एवं उत्तराखंड क्षेत्र/U.P. (West) & Uttarakhand Region,  
कानपुर/Kanpur.

DIN:ITBA/COM/M/17/2024-25/1070156773(1)

To,

The Managing Director,

**M/s. Combined Medical Institute Pvt. Ltd.,**

**54, Haridwar Road, Dehradun, Uttarakhand-248001.**

**PAN- AABCC5975G.**

**Copy for information to:**

- (1) The Secretary, Central Board of Direct Taxes, North Block, New Delhi.
- (2) All the Principal Chief Commissioner of Income Tax in India.
- (3) The Chief Commissioner of Income Tax, Ghaziabad.
- (4) The Pr. Commissioner of Income Tax, Dehradun/Ghaziabad/Noida.
- (5) The Pr. Commissioner of Income Tax-I, Kanpur & Agra.
- (6) The Pr. Commissioner of Income Tax (Central), Kanpur.
- (7) The CIT(CPC-TDS), 4<sup>th</sup> Floor, Aayakar Bhawan, Sector-3, Vaishali, Ghaziabad-201010.
- (8) Shri S.K.Verma, ITO(HQ.) O/o the CIT(Admn. & TPS), Kanpur & Secretary CGEWCC, Kanpur.
- (9) Database Cell, CBDT with request to upload this order on the departmental website.
- (10) The Dy./Asstt. Director (Official Language), O/o the Pr. CCIT, UP (W) & Uttarakhand Region, Kanpur requesting for Translation of this Order in 'Rajbhasa' for issuing the Order in Hindi Version.

  
6-11-24

(अतुल कुमार/Atul Kumar)

अपर आयकर आयुक्त(तक.एवं न्यायिक)/Addl. Commissioner of Income Tax (T&J),  
कृते प्रधान मुख्य आयकर आयुक्त/for the Principal Chief Commissioner of Income Tax,  
उत्तर प्रदेश(पश्चिम) एवं उत्तराखंड क्षेत्र/U.P. (West) & Uttarakhand Region,  
कानपुर/Kanpur.