



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

To,  DR AGARWALS HEALTH CARE LIMITED 1st Floor, Bhuhari Towers No.4, Moores Road,Off Greams Road Near Asan Memorial School CHENNAI 600006,Tamil Nadu India	
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PAN: <b>AADCD4418M</b>	Dated: <b>28/07/2023</b>	DIN & Order No : <b>ITBA/COM/F/17/2023-24/1054685975(1)</b>
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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-600034.**

**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. Dr. Agarwal's Health Care Ltd(Eye Hospital), (PAN – AADCD4418M)** -Regarding.

**Ref:** Application for Renewal dated 19/10/2021 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 read with Rule 3A of the Income Tax Rules 1962, approval was accorded to **M/s. Dr. Agarwal's Health Care Ltd.**, for their unit located at the following place:

**Dr. Agarwal's Health Care Ltd.**

Salarpuia Zest Building,

No.16, Bannerghatta Main Road, Stage 2, J. P. Nagar,

Bengaluru, Karnataka- 560078.

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(1)/CCIT-1/2016-17 dated 22/10/2018. The approval was effective till 30/05/2021.

2. By application dated 19/10/2021, **M/s. Dr. Agarwal's Health Care Ltd.**, 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. Dr. Agarwal's Eye Hospital Ltd.**, for their unit located at the following place:

**Dr. Agarwal's Health Care Ltd.**

Salarpuia Zest Building,

No.16, Bannerghatta Main Road, Stage 2,

J. P. Nagar, Bengaluru, Karnataka- 560078.

for the purposes of treatment **only for ailments relating to the eye** mentioned in clause (e) of Rule 3A(2) of the Income tax Rules, 1962.

4. Accordingly, any sum paid by an employer directly to the **hospital mentioned above** for the purposes of such treatment **only for ailments relating to the eye**, on account of treatment of the employee or any member of the family of the employee 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 ailment relating to the eye 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 in terms of section 293C of the Income Tax Act.

8. The order of the Approval is effective for a period of three years from **31/05/2021 to 30/05/2024**. 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.

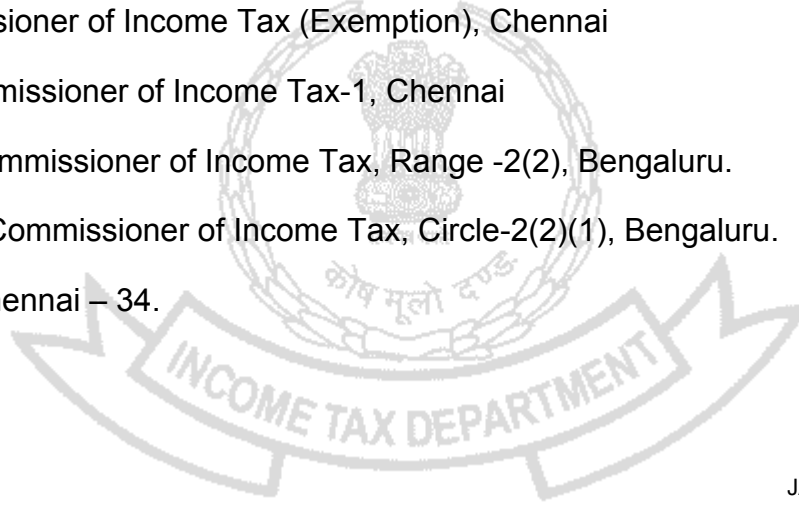
The Commissioner of Income Tax (Exemption), Chennai

The Pr. Commissioner of Income Tax-1, Chennai

The Addl. Commissioner of Income Tax, Range -2(2), Bengaluru.

The Deputy Commissioner of Income Tax, Circle-2(2)(1), Bengaluru.

The PRO, Chennai – 34.



JAYANTHI KRISHNAN  
CCIT, CHENNAI-1