



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
OFFICE OF THE CHIEF  
COMMISSIONER OF INCOME TAX  
CCIT, COIMBATORE

To,  GEM HOSPITAL AND RESEARCH CENTRE PRIVATE LIMITED 45-A ,PANKAJA MILL ROAD RAMANATHAPURAM COIMBATORE 641045,Tamil Nadu India	
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PAN: <b>AABCG8302P</b>	Dated: <b>08/07/2022</b>	DIN & Order No : <b>ITBA/COM/F/17/2022-23/1043779358(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, COIMBATORE**

**Present: Shri. M. BHUPAL REDDY, I.R.S.**

**Chief Commissioner of Income-tax,  
Coimbatore.**

*Sub : Renewal of approval of Hospital under provision (ii)(b) to clause viii of sub-section 2 of Section 17(2) of the Income-tax Act, 1961, read with rule 3A of the Income Tax Rules, 1962 – in the case of M/s GEM Hospital & Research Centre Private Limited, - 45, Pankaja Mill Road, Ramanathapuram, Coimbatore – 641 045 – PAN: AABCG8302P - Regarding.*

*Ref : Application of the Hospital dated 26/04/2021 received on 17.11.2021.*

**ORDER UNDER SECTION 17(2) OF THE INCOME TAX ACT, 1961**

In exercise of the powers conferred under sub clause (b) of clause (ii) of the proviso to sub section (2) of Section 17 of the Income Tax Act, 1961 (hereinafter, for brevity, referred to as 'the Act') read with Rule 3A of the Income-tax Rules, 1962, the undersigned hereby accords approval to **M/s GEM Hospital & Research Centre Private Limited, 45, Pankaja Mill Road,**

Note: If digitally signed, the date of digital signature may be taken as date of document.  
,REAC, COIMBATORE, REAC, COIMBATORE, COIMBATORE, Tamil Nadu, 641018  
Email: COIMBATORE.CCIT@INCOMETAX.GOV.IN,

**Ramanathapuram, Coimbatore – 641 045**, for the purpose of the diseases and ailments under Rule 3A(2) in respect of which the hospital is approved under proviso (ii)(b) to clause (viii) of section 17(2) are cancer, tuberculosis, disease or ailment of the lymph glands, gall bladder, liver, digestive system, requiring surgical operations.

2. Accordingly, any sum paid by an employer directly to the hospital, **M/s GEM Hospital & Research Centre Private Limited**, for the purpose of medical treatment of the specified diseases or ailments mentioned above, on account of treatment of the employee or any member of the family of the employee, shall not be treated as a perquisite for the purpose of Sections 15, 16 and 17 of the 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 under section 192 of the Act in respect of such sum.

3. The approval accorded above is only for the purpose of sub clause (b) of clause (ii) of the proviso to 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 Chief Commissioner of Income tax, Coimbatore, or any other statutory authority under the Government for any other purpose(s).

4. 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.

5. The order of the approval is effective for a period of **two years from 17/11/2021 to 16/11/2023**. This approval is subject to the Hospital's continued compliance with the statutory conditions under Rule 3A of the Income Tax Rules, 1962, 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 (vi) 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 renewal of approval should be submitted at least **30 days** before the expiry of current approval;*

*(e) For the purpose of extension of 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 change has occurred in the facts reported in the original application.*



MORA BHUPAL REDDY  
CCIT, COIMBATORE

**Copy to:**

- 1) The Secretary, Central Board of Direct Taxes, North Block, New Delhi.
- 2) The Chief Commissioner of Income-tax (Exemptions), New Delhi.
- 3) All the Chief Commissioners of Income-Tax in Tamil Nadu Region.
- 4) All the Principal Commissioners of Income-tax Tamil Nadu Region.
- 5) The Commissioner of Income-tax (Exemptions), Chennai.
- 6) All the Addl. / Joint Commissioner of Income-tax, Coimbatore Region.
- 7) The Deputy Commissioner of Income-tax (Exemptions), Coimbatore.
- 8) The DCIT, Corporate Circle-1, Coimbatore.
- 9) The ITO (HQ)(PR), O/o CCIT, Coimbatore.

MORA BHUPAL REDDY  
CCIT, COIMBATORE

(In case the document is digitally signed please

refer Digital Signature at the bottom of the page)

