

**GOVERNMENT OF INDIA
OFFICE OF THE
CHIEF COMMISSIONER OF INCOME TAX
NCR BUILDING, STATUE CIRCLE, JAIPUR**

ORDER

Dated: 06.06.2012

Approval of hospital under Sub-clause (b) of Clause (ii) of the proviso to Section 17(2)(viii) of the Income-tax Act, 1961- Jaipur Hospital, Jaipur.

In exercise of the powers conferred by Sub-clause (b) of Clause (ii) of the proviso to Section 17(2)(viii) of the Income-tax Act, 1961, the Chief Commissioner of Income-tax, Jaipur, having regard to the guidelines prescribed in Notification No. S. N. 768(E) dated 07.10.1992 for grant of approval to a hospital, hereby approves **Jaipur Hospital, Jaipur** for the purpose of said clause, for treatment of ailments/diseases as mentioned in Rule 3A(2) of the Income-tax Rules, 1962.

Accordingly, any sum paid by an employer directly to **Jaipur Hospital, Jaipur** or reimbursed to any employee for purposes of such treatment of the employee or any member of the family of the employee shall not be treated as perquisite of the employees for the purpose of sections 15, 16 & 17 of the Income-tax Act, 1961 and such sum shall be exempt from Income-tax in the hands of the employees.

The employer will not be liable to deduct tax U/s 192 of the Income-tax Act, 1961 in respect of such payments, provided the employee furnishes necessary certificate from the said hospital specifying the ailments/diseases for which such treatment was taken and also furnishes the receipt of the amount paid to the hospital.

This approval takes effect from **6th June, 2012** and is subject to such modification as may be necessitated by any amendment to the provisions governing the approval or unless it is withdrawn for any other reasons.



(Signature)
(Brijesh Gupta)

Chief Commissioner of Income-tax,
Jaipur.

No. CCIT/JPR/Addl.CIT(Hqrs.)/17(2)/2012-13/1439

Date : 06.06.2012

Copy to :-

1. Dr. R.S. Gupta, Prop. Jaipur Hospital, Gopalpura Flyover, Mahaveer Nagar, Main Tonk Road, Jaipur.-302018
2. All CCIT(CCA) in India.
3. The CCIT Jodhpur/Udaipur.
4. The DGIT(Inv.), Jaipur.
5. The Secretary, CBDT, North Block, New Delhi.
6. All CsIT of Rajasthan Region.

(Signature)
(Purushottam Kashyap)

Addl. Commissioner of Income-tax(Hqrs.),
for Chief Commissioner of Income-tax,
Jaipur.