



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

To, GANESH BALASUBRAMANIAM JAYA EYE CARE CENTRE,41/50, FOURTH TRUST CROSS STREET MANDAVELIPAKKAM CHENNAI 600028,Tamil Nadu India	
---	--

PAN: AAMPG2138D	Dated: 02/08/2022	DIN & Order No : ITBA/COM/F/17/2022-23/1044409880(1)
---------------------------	-----------------------------	--

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: Approval of Hospitals under sub-clause (b) of clause (ii) of the proviso to clause (2) of Section 17 of the Income tax Act 1961- in the case of **M/s. Jaya Eye Care Centre, Prop: Dr. B. Ganesh, No.41/50, 4th Trust Cross Street, Mandavelipakkam, Chennai 600028 (PAN – AAMPG2138D) - Regarding.**

Ref: Application dated 06/06/2022 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 r.w. Rule 3A(1) & 3A(2) of the Income tax Rules 1962, I, the undersigned hereby accord approval to **M/s. Jaya Eye Care Centre, (PAN – AAMPG2138D)**, for their hospital located at the following

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:118,MAIN BUILDING - I FLOOR, CHENNAI-MAIN BUILDING, No. 121, MAHATMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI,
Tamil Nadu, 600034
Email: CHENNAI.CCIT1@INCOMETAX.GOV.IN, Office Phone:04428338305

place:

M/s. Jaya Eye Care Centre

Prop: Dr. B. Ganesh, No.41/50, 4th Trust Cross Street,

Mandavelipakkam, Chennai 600028.

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

2. 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.

3. 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.

4. 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).

5. The said hospital shall issue a certificate to the employee who avails the medical facility specifying the disease or ailment for which medical treatment was given and the amount of expenditure incurred on payments made to the hospital and for the medicines along with the relevant bills.

6. The approval is subject to withdrawal at any time if it is found that the approval has been obtained through misrepresentation of facts or 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.

7. This order of approval is effective for **a period of 3 years from 06/06/2022 to 05/06/2025**. This approval is subject to the hospital's continued compliance with the statutory conditions under Rule 3A(1) of Income tax Rules 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.

8. This order of 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 prescribed in Rule 3A(1) and 3A(2) of the Income tax Rules, 1962. In the event, the Hospital ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the Principal Officer of the hospital to notify the Authority issuing the approval of such fact immediately.
 - d. The application for renewal of this approval should be submitted at least thirty days before the expiry of the current approval.
 - e. For the purpose of extension of this 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 changes have 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 Chief Commissioners of Income Tax (TDS), Chennai/Coimbatore/Madurai.

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

The Commissioner of Income Tax (Exemption), Chennai

The Pr. Commissioners of Income Tax-1 / 3 / 4 / 8, Chennai

The Addl. Commissioner of Income Tax, Non Corporate Range -7, Chennai.

The Income Tax Officer, Non Corporate Ward-1(2), Chennai.

The PRO, Chennai – 34.

JAYANTHI KRISHNAN
CCIT, CHENNAI-1

