



**Order u/s 17(2)(viii)(ii)(b) of I. T. Act, 1961**

**Dated:- 16.11.2023**

**[DIN:-ITBA/COM/M/17/2023-24/1057994026(1)]**

**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 Graphic Era Institute of Medical Science & Research [A Unit of Graphic Era Educational Society], Dhoolkot, Chakrata Road, Dehradun, PAN- AAAAG0566E -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 Graphic Era Institute of Medical Science & Research.** T/S

**[A Unit of Graphic Era Educational Society],**

**Dhoolkot, Chakrata Road, Dehradun, PAN- AAAAG0566E**

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 ailments 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 exempt 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:-

Sub-Rule No.	Diseases or ailments prescribed under Rule 3A(2)
(b)	Tuberculosis
(c)	Acquired Immunity Deficiency Syndrome.
(d)	Disease or ailment of the heart, blood, gland, bone marrow, respiratory system, central nervous system, urinary system, liver, gall bladder, digestive system, endocrine glands or the skin, requiring surgical operation.

(e)	Ailment of disease of ear, nose or throat requiring surgical operation.
(f)	Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment.
(g)	Gynecological 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)	Gynecological or obstetric ailment or disease requiring medical treatment in hospital for at least three continuous days.
(j)	Burn injuries requiring medical treatment in a hospital for at least three continuous days.
(k)	Mental disorder – neurotic or psychotic – requiring medical treatment in a hospital for at least three continuous days.
(l)	Drug addiction requiring medical treatment in a hospital for at least seven continuous days.
(m)	Anaphylactic 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 **16.11.2023 i.e. upto 15.11.2026**. 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 terms and conditions:-

- (a) This approval is not transferable.
- (b) The Hospital shall, at all reasonable times, be open 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 30 days before the expiry of the current approval.

**-Sd-**

(शिशिर झा/Shishir Jha)

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

F.No. Pr.CCIT/KNP/JCIT(T&J)/17(2)(ii)(b)/2(3)/2023-24/5390

Dated: 16.11.2023

**[DIN:-ITBA/COM/M/17/2023-24/1057994026(1)]**

To,

The Managing Director,  
M/s Graphic Era Institute of Medical Science & Research  
[A Unit of Graphic Era Educational Society],  
Dhoolkot, Chakrata Road, Dehradun.

**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 of India.
- (3) The Chief Commissioner of Income Tax, Ghaziabad.
- (4) The Pr. Commissioner of Income Tax, Dehradun.
- (5) The Pr. Commissioner of Income Tax-I, Kanpur & Agra.
- ✓(6) The CIT(CPC-TDS), 4<sup>th</sup> Floor, Aayakar Bhawan, Sector-3, Vaishali, Ghaziabad-201010.
- (7) Shri S.K.Verma, ITO(HQ.) O/o the CIT(Admn. & TPS), Kanpur & Secretary CGEWCC, Kanpur/Member-Committee.

- (8) Database Cell, CBDT with request to upload this order on the departmental website.
- (9) 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.

(दुर्गेश कुमार शुक्ला/Durgesh Kumar Shukla)

संयुक्त आयकर आयुक्त(तक. एवं न्यायिक)/Jt. 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.