



भारत सरकार/GOVERNMENT OF INDIA  
कार्यालय प्रधान मुख्य आयकर आयुक्त, ओड़ीशा  
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, ODISHA,  
आयकर भवन, राजस्व विहार/AAYAKAR BHAWAN, RAJASWA VIHAR,  
भुवनेस्वर/BHUBANESWAR – 751 007  
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**APPROVAL UNDER SUB-CLAUSE (b) OF CLAUSE (ii) OF THE  
PROVISO TO SUB-SECTION (2) OF SECTION 17 OF THE  
INCOME TAX ACT, 1961**

*(Read with Rules 3A(1) & 3A(2) of Income Tax Rules, 1962*

Dated, Bhubaneswar the 04<sup>th</sup> August, 2020

Vide office order dated 28.04.2017 in F.No. Pr.CCIT/Tech/17(2)/43/2017-18/2840-45, approval under sub-clause(b) of clause (ii) of the proviso to sub-section (2) of section 17 of the Income Tax Act, 1961 was granted to **M/s. Care Hospitals (A unit of Quality Care India Ltd.), Plot No.324 (P), Prachi Enclave, Chandrasekharpur, Bhubaneswar – 751016** for a period of three years till 30.04.2020.

2. The hospital vide its application dated 24.02.2020 applied for renewal of grant of approval for a further period of three years.
3. Due situation arising out of Corona pandemic, the Pr. Commissioner of Income Tax-1, Bhubaneswar has intimated that regular physical inspection/verification could not be carried out at this juncture and requested to consider the issue of approval u/s.17(2) on provisional basis.
4. Since virtual inspection has been carried out in this case, as reported by the Pr. CIT, it was not possible to verify each and every stipulated point. The Pr. CIT's report does not specify any existing deficit in the functioning of the hospital and, in fact, no adverse view has been given against any of the points. In view of the prevailing current pandemic situation and in view of the fact that there is no material available on record either to reject or to accept the proposal in toto, and keeping in view the exigency of the applicant and the recommendation of the Pr. CIT-1, Bhubaneswar, the earlier approval under sub-clause (b) of clause (ii) of the proviso to sub-section (2) of Section 17 of the Income Tax Act, 1961 accorded to **M/s. Care Hospitals (A Unit of Quality Care India Ltd.), Plot No. 324 (P), Prachi Enclave, Chandrasekharpur, Bhubaneswar – 751016** is extended for a period of 06 (six) months till **31.10.2020** on the same terms and conditions as mentioned in the order referred above.

5. Regular approval u/s.17(2) of the Income Tax Act, 1961 will be considered after receipt of Pr. CIT's recommendation in the wake of physical inspection/verification of the Hospital.

P.K.D.

( P.K. Das )

Pr. Chief Commissioner of Income Tax,  
Odisha, Bhubaneswar.

Memo No. Pr. CCIT/Tech./17(2)/43/2020-21/ 4120-23  
Dated, Bhubaneswar the 04<sup>th</sup> August, 2020.

Copy to:

- 1) M/s. Care Hospitals (A unit of Quality Care India Ltd.), Plot No. 324(P), Prachi Enclave, Chandrasekharapur, Bhubaneswar – 751016 w.r.t. its application for renewal of approval u/s.17(2) dated 10.02.2020.
- 2) All the Pr. Commissioners of Income Tax of Odisha Region.
- 3) The Director of Health, Government of Odisha, Bhubaneswar.
- 4) The Joint Secretary, CBDT, North Block, New Delhi – 110 001.

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( Anand Kumar Behera )

Income Tax Officer (CO & TPS),  
Bhubaneswar.

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