



भारत सरकार / Govt. of India

कार्यालय प्रधान मुख्य आयकर आयुक्त, / Office of the Pr.Chief Commissioner of Income Tax,
आयकर भवन, राजस्व विहार, / Aayakar Bhawan, Rajaswa Vihar,
भुवनेश्वर / Bhubaneswar – 751007

Dated, Bhubaneswar, the 22nd January 2021.

APPROVAL UNDER SUB-CLAUSE (b) OF CLAUSE (ii) OF THE PROVISO TO SUB CLAUSE (vi) OF CLAUSE (2) OF SECTION 17 OF THE INCOME TAX ACT, 1961. (READ WITH THE RULES 3A(1) & 3A(2) OF INCOME TAX RULES, 1962)

In exercise of powers conferred on the Principal Chief Commissioner of Income Tax under sub-clause (ii) of the proviso to sub-clause (vi) of clause (2) of section 17 of the Income Tax Act, 1961, I, the Principal Chief Commissioner of Income Tax, Odisha Region hereby having regard to the guidelines prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rules, 1962 for grant of approval to a hospital, grant approval to **Shree Hospitals, Plot No. 246, Lewis Road, Bhubaneswar 751014** for the purposes of the said sub-clause (b) of clause (ii) of the proviso to sub-clause (vi) of clause (2) of section 17 of the Income Tax Act, 1961.

2. Any sum paid by an employer, in respect of any expenditure actually incurred by the employee on his medical treatment or treatment of any member of his family in the above mentioned hospital in respect of the following prescribed diseases or ailments as mentioned in the Rule 3A(2) of Income Tax Rules, 1962 shall not be treated as a perquisite in the hands of the employee for the purposes of Sections 15, 16, & 17 of the Income Tax Act, 1961:-

- (a) Cancer
- (b) Tuberculosis
- (c) Acquired immunity deficiency Syndrome
- (d) Disease or ailment for the heart blood, lymph glands, bone marrow, Respiratory system, central Nervous system, urinary system, Liver, Gall bladder, digestive Systems, endocrine glands or the skin, requiring surgical operation .
- (e) Ailment or disease of the eye, ear, nose or throat or 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 laproscopic Intervention.
- (h) Ailments 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 a hospital For at least three continuous days.
- (j) Burn injuries requiring medical treatment in hospital for at least three consecutive days.
- (k) 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 employer will not be liable to deduct tax source under Section 192 in respect of such sum.

4. The approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income-Tax, Odisha Region or any other statutory authority under the Government, for any other purpose(s).

5. This 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 provisions governing the approval.

6. This approval takes effect from the date of this order and shall remain in force for **three years i.e. upto 22.1.2024.** This approval is subject to the Hospital's continued compliance with the statutory conditions under Rule 3A(1) necessary for such approval and such notifications as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961.

7. This approval is subject to fulfilling firefighting requirement and production of necessary certificates as per the exciting rules of the State Government failing which, renewal of registration will be cancelled.

TERMS AND CONDITIONS

1. This approval is not transferable.
2. The 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.
3. The Hospital shall conform to such conditions as prescribed in Rule 3A(1) & 3A(2) Of the Income Tax Rules, 1962. In the event , the establishment ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the Principal Officer to notify the authority issuing this approval of such fact immediately.
4. The application for renewal of approval should be submitted at least 30 days before the expiry of current approval.
5. Subsequent approval by way of an order in writing shall be subject to filing of an affidavit 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.
6. The Pr.CIT's report mentions the followings—

As regards, the certificate for Clinical Establishment issued in favour of the Hospital is valid upto 12.8.2015 and the Hospital has applied for renewal.

Similarly, As regards The Fire Safety Certificate not submitted earlier, it is noticed that the application is still pending with the Dy. Fire Officer, Bhubaneswar. The validity of Pollution Certificate for Bio Medical waste (valid upto 31.3.2021) and for sewage (valid upto 31.3.2021) is going to expire soon.

If anything adverse is found subsequently in this regard, the approval U/S 17(2) may be reconsidered.

(Atul Pranay)

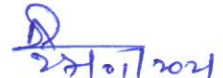
प्रधान मुख्य आयकर आयुक्त/Pr. Chief Commissioner of Income Tax
ओडिशा /Odisha, भुवनेश्वर/Bhubaneswar.

Memo No. Pr.CCIT/Tech/17(2)/2020-21/ 19046-52
Dated, Bhubaneswar, the 22nd January 2021.

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Copy to:

1. **Shree Hospitals, Plot No. 246, Lewis Road, Bhubaneswar 751014, Odisha.**
2. All the Pr. Commissioners of Income Tax of Odisha Region.
3. The Director of Health, Government of Odisha, Bhubaneswar.
4. The Joint Secretary , Central Board of Direct Taxes, North Block, New Delhi-110001.


27/01/2021

(Ananda Kumar Behera)
Income Tax Officer (CO & TPS),
O/o the Pr.CCIT, Odisha, Bhubaneswar

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