



मुख्य आयकर आयुक्त कोलकाता-1, कोलकाता का कार्यालय  
OFFICE OF THE CHIEF COMMISSIONER OF INCOME TAX-1, KOLKATA  
आयकर भवन, दूसरी मंजिल, रूम नं. 37, पी7, चौरंगी स्क्वायर, कोलकाता 700069-  
AAYAKAR BHAWAN 2<sup>ND</sup> FLOOR, R. No. 37, P-7, CHOWRINGHEE SQUARE KOLKATA 700069

No. CCIT-1/Kol/Approval u.s. 17(2)(b)(ii)/Narayana Multispeciality/2022-23/

Date: 11.10.2022

**ORDER No. 54/2022-23**

In exercise of the powers conferred under sub-clause (b) of clause (ii) of the proviso to sub-section (2) of section 17 of the Income tax Act, 1961, I, the Chief Commissioner of Income tax-1, Kolkata having regard to Rule 3A of the Income tax Rules, 1962 do hereby grant approval to **M/s. Narayana Multispeciality Hospital (Unit of Meridian Medical Research & Hospital Ltd.) (PAN-AACCM2779F) of Andul Road, Chunavati, P.O. Podra, P.S. Sankrail, Howrah-711109, West Bengal** for the purpose of the said clause in respect of the diseases as per Annexure- A attached herewith subject to the following terms and conditions: -

1.
  - (i) This approval is not transferable.
  - (ii) The hospital/Nursing Home shall at all reasonable time be open for inspection by such officers of the I.T. Department as are duly authorized in this behalf.
  - (iii) The hospital/Nursing Home shall conform to such conditions as are prescribed in proviso (ii)(b) to Sec.17(2) of the I.T. Act, 1961 read with Rule 3A of the I.T. Rules, 1962. In the event that 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.
  - (iv) This approval is valid and till such times as the conditions specified in Rule 3A of the Income tax Rules, 1962 remain satisfied. Failure to satisfy one or more of the conditions specified in Rule 3A of the Income tax Rules, 1962 shall result in withdrawal of the approval so granted.
  - (v) In case renewal of approval is sought, 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 change has occurred in the facts reported in the original application.

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2. Any sum paid by an employer in respect of any expenditure actually incurred by the employee on his/her medical treatment or treatment of any member of his/her family in the said Hospital/Nursing Home in respect of the diseases mentioned in the 'Annexure-A' as prescribed in Rule 3A(2) of the Income tax Rules, 1962 shall not be treated as a perquisite for the purpose of Sections 15, 16 & 17 of the Income tax Act, 1961 and such sum shall be exempt from tax in the hands of the employees.
3. The employer will not be liable to deduct tax at source u/s. 192 of the Income tax Act, 1961 in respect of such sum.
4. The approval accorded is only for the purpose of clause (ii)(b) to proviso below section 17(2) of the Income tax Act, 1961 and shall not be construed as approval of the Central Government or the Chief Commissioner of Income tax-1, Kolkata or any other statutory authority under the Government, for any other purpose.
5. The above approval shall remain in force from **06/12/2021 to 05/12/2023** or till date of validity of Licence under the West Bengal Clinical Establishments (R, R&T) Act, 2017 or till such time the conditions specified in Notification No. S.O. 758(E) dated 7<sup>th</sup> October, 1992 now incorporated in Rule 3A of the Income Tax Rules, 1962 remain satisfied, whichever is earlier. Failure to satisfy one or more of the conditions specified in the said Notification now incorporated in Rule 3A of the Income tax Rules, 1962 shall result in withdrawal of the approval so granted.

Encl:-Annexure-A

Sd/-  
(J. Siri Kumar)  
Chief Commissioner of Income-Tax-1, Kolkata



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**OFFICE OF THE CHIEF COMMISSIONER OF INCOME TAX-1, KOLKATA**  
 आयकर भवन, दूसरी मंजिल, कम नं. 37, पी7-1, चौरंगी स्क्वायर, कोलकाता 700069-  
**AAYAKAR BHAWAN 2<sup>ND</sup> FLOOR, R. No. 37, P-7, CHOWRINGHEE SQUARE KOLKATA 700069**

**ANNEXURE - A**

Approval under sub-clause (b) of clause (ii) of the proviso to sub-clause (vi) of clause (2) of Sec.17 of the Income-tax Act, 1961 in respect of M/s. Narayana Multispeciality Hospital (Unit of Meridian Medical Research & Hospital Ltd.) (PAN- AACCM2779F) of Andul Road, Chunavati, P.O. Podra, P.S. Sankrail, Howrah-711109, West Bengal.

The Hospital/Nursing Home provides facilities for the treatment of the following prescribed diseases: -

1. Cancer
2. Tuberculosis
3. Disease or ailment of the heart, blood, lymph glands, bone marrow, respiratory system, central nervous system, urinary system, liver, gall bladder, digestive system, endocrine glands requiring surgical operation;
4. Ailment or diseases of the eye, ear or dislocation of vertebrae requiring surgical operation or orthopaedic treatment
5. Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopaedic treatment;
6. Gynaecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;
7. Ailment or disease of the organs mentioned above requiring medical treatment in a hospital for at least three continuous days;
8. Gynaecological or obstetrics ailment or disease requiring medical treatment in a hospital for at least three continuous days;
9. Anaphylactic shocks including insulin shocks, drug reactions and hospital for at least three continuous days.

Sd/-

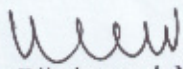
(J. Siri Kumar)

**Chief Commissioner of Income-Tax-1, Kolkata.**

No. CCIT-1/Kol/Approval u.s. 17(2)(b)(ii)/Narayana Multispeciality/2022-23/2260-69 Date:11.10.2022

Copy forwarded for information to:-

- ✓ 1. M/s. Narayana Multispeciality Hospital (Unit of Meridian Medical Research & Hospital Ltd.), Andul Road, Chunavati, P.O. Podra, P.S. Sankrail, Howrah-711109, West Bengal.
2. The Secretary, Central Board of Direct Taxes, North Block, New Delhi-110001
3. The Chief Commissioner of Income Tax-2,3,4,5,6 & TDS, Kolkata
4. The Director General of Income Tax, (Investigation), WB & Sikkim, NWR
5. The Pr. Commissioner of Income Tax-5, Kolkata
6. The Addl. Commissioner of Income Tax, Range-13, Kolkata
7. The ACIT, Circle-13(1), Kolkata
- ✓ 8. The PRO, Aayakar Bhawan, Kolkata
9. Hindi Cell, Aayakar Bhawan, P-7, Chowringhee Square Kolkata 700 069
10. Guard File

  
 (बिबेकानंद मधु/Bibekananda Madhu)  
 उ. आ. आ. मुख्या. मु. आ. आ.-1, कोलकाता/  
 DCIT Hqrs. to CCIT-1, Kolkata