



OFFICE  
OF

THE PRINCIPAL CHIEF COMMISSIONER OF INCOME -TAX, PUNE

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Order No.- F. No. PN/PR.CC/Tech/14/1(2)/2021-22  
DIN No.-ITBA/COM/F/17/2021-22/1036686971(1) dated 1.11.2021

**ORDER**

In exercise of the powers conferred under sub-clause (ii) (b) of the proviso to sub-section (2) of Section 17 of the Income-tax Act, 1961 (43 of 1961) and having regard to the guidelines prescribed in Rule 3A of the I.T. Rules, 1962, I, the Principal Chief Commissioner of Income-Tax, Pune hereby accord approval for renewal to **Sahyadri Hospitals Pvt. Ltd., 89 &90, Plot No.54, Lokmanya Colony, Kothrud, Pune 411 038**, for the following Units, for the purpose of the said sub-clause subject to the conditions mentioned here in below.

S.No.	Name and location of unit	Address
1.	Sahyadri Super speciality Hospital, Deccan	Plot No 30C, Near Tilak lank, Lane No-1, Prabhat Road, Deccan Jymkhana, Pune 411004
2.	Sahyadri Super speciality Hospital, Hadapsar	Survey No. 163/A/1A/26A/163A/1A/5, 163A/1 A/21, Opp Vaibhav Theatre, Bhosale Garden, Pune Solapur Road, Hadapsar, Pune 411028
3.	Sahyadri Super speciality Hospital, Nagar Road	Survey No 185A, 199 Hermes Heritage, Phase II, Shastri Nagar, Yerwada, Pune-411006
4.	Sahyadri Hospital, Bibwevadi	Swami Vivekanand Marg, Near Suhag Mangal Karyalava, Bibvewadi, Pune 411037

02. 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 at **Sahaydri Hospitals Pvt. Ltd., 89 &90, Plot No.54, Lokmanya Colony, Kothrud, Pune 411 038**, at the units mentioned in Para. 1 above, for any of the diseases or ailments mentioned in Para. 4 below, shall not be treated as a perquisite for the purposes of sections 15, 16 and 17 of the Income -tax Act, 1961.

03. The said sum shall be exempt from Income-tax in the hands of the employee provided he / she attaches with his/her return of income a certificate from the said hospital specifying the disease or ailment for which medical treatment was required and the receipt for the amount paid to the hospital. The employer will not be liable to deduct tax u/s. 192 in respect of such sum.

04. The approval is granted for the treatment of the following diseases and ailments out of those prescribed in Rule 3A(2) of I.T.Rules, 1962 :-

05. The approval is granted for the treatment of the following disease and ailment out of those prescribed in Rule 3A(2) of I.T. Rules, 1962 :-

- (a) *Cancer;*
- (b) *Tuberculosis;*
- (c) *Acquired immunity deficiency syndrome;*
- (d) *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 or the skin, requiring surgical operation;*
- (e) *Ailment or disease of the eye, 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 a 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.*

06. As per Rule 3A(1), the hospital should be registered with the local authority for getting approval under the above sub - clause. In the instant case the certificates of Registration u/s. 5 of the Bombay Nursing Homes Registration Act,1949, have been issued by the Local Authority, Pune Municipal Corporation, Pune vide Nos. LCBP-0506-1150, LCBT-2009-00010 , LCBP-2013-00068 & LCBP-2018-00004.

It may be mentioned that the approval for Renewal u/s. 17(2) is effective from 01/4/2021 till the dates mentioned against the respective Units as under,

1.	Sahyadri Super speciality Hospital, Deccan	-	31/03/2024
2.	Sahyadri Super speciality Hospital, Hadapsar	-	31/03/2024
3.	Sahyadri Super speciality Hospital, Nagar Road	-	31/03/2024
4.	Sahyadri Hospital, Bibwewadi	-	31/03/2024

07. This approval is subject to the hospital's continued compliance with the statutory conditions for such approval under Rule 3A and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income-tax Act and the Income-tax Rules. In the event the hospital ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the hospital to inform the authority granting the approval of such fact immediately.

08. This approval is liable to be withdrawn 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. The approval is also subject to modification /withdrawal, if necessitated by subsequent changes in the provisions governing the approval.

09. This approval is subject to the following further terms and conditions:

- a) This approval is not transferable.
- b) The hospital shall at all reasonable times be open for inspection by Officers of the Income-tax Department, duly authorized in this behalf.

10. This issues with the approval of Principal Chief Commissioner of Income-Tax, Pune.

Sd/-

Date: 1.11.2021



(Sunil P. Shinde)

Dy. Commissioner of Income Tax (HQ)(Coord& Tech),  
Principal Chief Commissioner of Income-tax, Pune.

To,

**Sahyadri Hospitals Private Limited,**  
Survey No. 89 & 90, Plot No. 54,  
Lokmanya Colony, Kothrud,  
Pune-411038

Copy to:

- 1) All the Pr. Chief Commissioners of Income-Tax, in India.
- 2) The Chief Commissioner of Income tax- Pune
- 3) The Director General of Income-tax (Inv.),Pune
- 4) The Pr.CsIT-1/2/3, Pune
- 5) The CIT(TDS)/Audit/Exemptions/All CsIT(AU)
- 6) The ACIT(HQ)(Admn.), O/o. Pr.CCIT, Pune.

(Sunil P. Shinde)

Dy. Commissioner of Income-Tax (HQ) (Coord&Tech.),  
for Pr. Chief Commissioner of Income -Tax, Pune