



प्रधान मुख्य आयकर आयुक्त, पुणे का कार्यालय  
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, PUNE

आयकर भवन, 12 साधु वासवानी रोड, पुणे -411001

Aaykar Bhavan, 12, Sadhu Vaswani Road, Pune - 411 001

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Order No.- F. No. PN/PR.CC/Tech/8/1(3)/2023-24 | 2409  
DIN No.- ITBA/COM/F/17/2023-24/1054145144(1)

ORDER

In exercise of the powers conferred 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, and having regard to the guidelines prescribed in Rule 3A of the I.T. Rules, 1962, approval is hereby granted to **Kolhapur Cancer Centre Pvt Ltd., 238/1 Gokul Shirgaon, Tal - Karveer, Kolhapur- 416234 (PAN- AACCK9680M)**, for the purpose of the said sub-clause subject to the conditions mentioned here in below.

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 **Kolhapur Cancer Centre Pvt Ltd., 238/1 Gokul Shirgaon, Tal - Karveer, Kolhapur- 416234 (PAN- AACCK9680M)**, mentioned in Para. 1 above, for any of the diseases or ailments mentioned in Para 4 below, shall not be treated as a requisite 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 disease and ailment out of those prescribed in Rule 3A(2) of I.T. Rules, 1962

(a) **The disease or ailment of Cancer.**



05. 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 certificate of Registration under Rule 5 of the Bombay Nursing Homes Registration Act,1949, has been issued by the Local Authority i.e. Kolhapur Zilla Parishad Health Department under Section 5 of Bombay Nursing Homes Registration Act, 1949, under Registration No. 214 dated 09/06/2021.

06. The approval u/s.17(2) will take effect from the date of issue of this order and shall remain in force **till 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.



Date: 05/07/2023

  
(Pravin Kumar)  
Principal Chief Commissioner of Income-tax, Pune.

To,  
Kolhapur Cancer Centre Pvt Ltd.,  
238/1 Gokul Shirgaon, Tal - Karveer,  
Kolhapur- 416234

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.

by mail



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**(Dinesh R. Pardeshi)**

Dy. Commissioner of Income-taxHQ)(Coord.),  
for the Pr. Chief Commissioner of Income-tax, Pune

P/15/07/23