



DIN & ORDER NO.:  
ITBA/COM/F/17/2023-  
24/1062543276(1)

भारत सरकार / GOVERNMENT OF INDIA

कार्यालय प्रधान मुख्य आयकर आयुक्त, मध्य प्रदेश एवं छत्तीसगढ़

OFFICE OF THE Pr. CHIEF COMMISSIONER OF INCOME TAX, (MP&CG)

“आयकर भवन”, होशंगाबाद रोड, भोपाल

“AAYAKAR BHAWAN,” HOSHANGABAD ROAD, BHOPAL.

Phone : 0755-2525414

Email: [bhopal.dcit.tech.pccit@incometax.gov.in](mailto:bhopal.dcit.tech.pccit@incometax.gov.in)

**ORDER**

Dated: 13.03.2024

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

In exercise of powers conferred on the Principal Chief Commissioner of Income Tax under proviso (ii) (b) to sub clause (viii) of Clause (2) of section 17 of the Income Tax Act, 1961, I, the Principal Chief commissioner of Income Tax, MP & CG, Bhopal hereby having regard to the guidelines prescribed in Rule 3A(1) & 3A(2) of Income Tax Rules, 1962 for the grant of approval to a hospital, grant approval to Sagar Services & Resources Private Limited **[Sagar Multispeciality Hospital, (PAN:ABECS8504M)], Khasra No.328, Near Shriram Colony, Hoshangabad Road, Bhopal (M.P.)** for the purposes of the said sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of section 17(2) 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 on any member of his family in the above mentioned Hospital in respect of the following prescribed diseases or ailments as mentioned in 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:-

- Cancer;
- Tuberculosis;
- Acquired immunity Deficiency Syndrome;
- 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;
- Ailment or diseases of the eye, ear, nose or throat requiring surgical operation;
- Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopaedic treatment;
- Gynaecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;
- Ailment or disease of the organs mentioned at (d), requiring medical treatment in a hospital for at least three continuous days;
- Gynaecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days;
- Burn injuries requiring medical treatment in a hospital for at least three continuous days;
- 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 at source u/s. 192 in respect of such

sum

मेजाया

जावक निपिक  
कार्यालय प्र.मु.आ. भोपाल

12/3/24

4. The approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income Tax, MP & CG Region or any other statutory authority under the Government, for any other purpose.

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 order is effective till 31.03.2026.** This approval is subject to the hospital's continued compliance with the statutory conditions under Rule 3A(1) necessary for such approval and such modifications as may be necessitated by any amendment to the provision governing the approval under the Income Tax Act, 1961.

7. This approval is subject to terms & conditions as mentioned hereunder:

- (i) This approval is not transferable and is applicable only to the premises occupied by the hospital and conditions/ diseases as mentioned in para 1 of this order. In case there is any subsequent change in the same, the hospital is liable to submit fresh application for approval u/s 17(2)(viii)(b)(ii) of the Income Tax Act, 1961.
- (ii) This 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.
- (iii) This hospital shall confirm 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.
- (iv) This application for renewal of approval should be submitted at least 30 days before the expiry of current approval.
- (v) For the purpose of extension of approval, 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.



(Mohanish Verma)  
Pr. Chief Commissioner of Income Tax,  
MP & CG, Bhopal

F.No.Pr.CCIT/MP/Tech/17(2)(b)(ii)/SMH/200/2023-24

Dated: 13.03.2024

Copy forwarded to

- i. **Sagar Services & Resources Private Limited [Sagar Multispeciality Hospital (PAN: ABECSS8504M)], Khasra No. 328, Near Shriram Colony, Hoshangabad Road, Bhopal.**
- ii. All the Chief Commissioners of Income Tax in India.
- iii. All the Pr. Commissioners of Income Tax in Bhopal region.
- iv. All the Addl./Joint CIT in Bhopal Region. [Through Pr.CIT-1, Bhopal]
- v. Income tax officer (PR), O/o Pr. CCIT, MP & CG.
- vi. Guard file.



(T. Suresh)  
Income Tax Officer (Tech.)  
For Pr. Chief Commissioner of Income-tax,  
MP & CG, Bhopal



भारत सरकार / GOVERNMENT OF INDIA  
कार्यालय प्रधान मुख्य आयकर आयुक्त, मध्यप्रदेश एवं छत्तीसगढ़  
OFFICE OF THE Pr. CHIEF COMMISSIONER OF INCOME TAX, (MP&CG)  
“आयकर भवन”, होशंगाबादरोड, भोपाल  
“AAYAKAR BHAWAN,” HOSHANGABAD ROAD, BHOPAL.  
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F.No.:Pr.CCIT/MP/Tech./17(2)(b)(ii)/Guard file/2023-24

Date: 18.03.2024

To,

The Commissioner of Income Tax,  
Centralized Processing Cell (TDS)  
4<sup>th</sup> Floor, Aayakar Bhawan, Sector - 3,  
Vaishali, Ghaziabad - 201010

Sir,

**Sub: List of approvals of Hospital under sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of clause (2) of section 17 of the Income-tax Act, 1961- Reg.**

Kindly refer to the letter F.No. CIT(CPC-TDS)/TRACES Website/2023-24/8517 dated 20.10.2023 on the subject mentioned above.

2. A list vide **letter** F.No.:Pr.CCIT/MP/Tech./17(2)(b)(ii)/Guard file/2023-24 dated 01.12.2023 and an additional list on dated 11.01.2024 has already been sent to your good office.

3. Now, I am directed to enclose and forward a soft copy of additional list of hospitals approved u/s 17(2) of the Income-tax Act on 13.03.2024, in the following format for uploading in the traces website [cit.cpctds@incometax.gov.in](mailto:cit.cpctds@incometax.gov.in)

LIST OF APPROVAL OF HOSPITAL U/S 17(2)(VIII)(II)(b) by Pr. CCIT, Bhopal

Sr.No.	Name of Hospital	City, State	Valid from (Date)	Valid to (Date)	Scanned copy of pdf file (Containing approval)
1	Sagar Multispeciality Hospital	Bhopal, M.P.	13.03.2024	31.03.2026	Annexure 1

Yours faithfully,

Encl: - As above

(T. Suresh)

Income tax Officer (Tech.)  
O/o Pr. Chief Commissioner of Income tax,  
MP & CG, Bhopal