



कार्यालय/OFFICE OF THE
प्रधान मुख्य आयकर आयुक्त बिहार और झारखण्ड
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX BIHAR & JHARKHAND
प्रथम तल/केंद्रीय राजस्व भवन, 1st FLOOR, C.R BUILDING,
बीरचंद पटेल मार्ग/८००००१-पटना, BIRCHAND PATEL MARG, PATNA-800001
दूरभाष नं /२५०४०६६-०६१२ -:TEL NO : 0612-2504447,
ईमेल/Email- patna.pccit@incometax.gov.in

F.No. Pr.CCIT(B&J)/PAT/Tech-2/80037/21/2022-23/

DIN No. ITBA/COM/F/17/2023-24/1058204664(1)

Dated: 24/11/2023

ORDER

In exercise of 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(1) & 3A(2) of the Income-tax Rules, 1962, I, the Principal Chief Commissioner of Income-tax Bihar & Jharkhand, Patna, hereby grant approval to **Shekhar Eye Care & Laser Centre, Rajiv Nagar, Road No. 1, Keshari Nagar, Nalapar, Near Shakuntala Market, Patna- 800024. [PAN: ANFPK0015K]** assessed to tax with Principal Commissioner of Income-tax, Patna, for the purposes of the said sub-clause subject to the conditions mentioned in herein 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 **Shekhar Eye Care & Laser Centre, Rajiv Nagar, Road No. 1, Keshari Nagar, Nalapar, Near Shakuntala Market, Patna- 800024** mentioned in Para.1 above, for any diseases or ailments mentioned in Para 4 below, shall not be treated as a perquisite for the purposes of sections 15, 16 & 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 ailments out those prescribed in Rule 3A (2) of the Income Tax Rules, 1962:-

(a)	Disease or ailment for the treatment and requiring surgical operation of eye disease only.
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05. Approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income-tax, Bihar & Jharkhand, Patna or any other statutory authority under the Government, for any other purpose (s).

06. The approval under section 17(2) of the Act, shall take effect from **the date of issue of order and shall remain in force till three years.**

07. This approval is subject to 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 provisions governing under the Income-tax Act, 1961 and 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 for inform the authority granting the approval of such fact immediately.

08. 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.

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

TERMS AND CONDITIONS

- a) This approval is not transferable and is applicable only to the premises occupied by the hospital as mentioned in para 1 of this order.
- b) 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.
- c) 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 of the hospital to notify the authority issuing this approval of such facts immediately.
- d) The application for renewal of approval should be submitted at least **90 days** before the expiry of the current approval.
- e) Subsequent approval by way of an order in writing shall be subject to fulfillment of the conditions. An affidavit to 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.

Sd/-

[Devindar Singh Chaudhry]

Principal Chief Commissioner of Income Tax, Bihar & Jharkhand, Patna

To,
The Director,
Shekhar Eye Care & Laser Centre,
Rajiv Nagar, Road No. 1, Keshari Nagar,
Nalapar, Near Shakuntala Market, Patna- 800024.

DIN No. [ITBA/COM/F/17/2023-24/1058204664\(1\)](#)

Dated : 24/11/2023

प्रतिलिपि Copy to: (Soft copy only)

1. All the Pr. Chief Commissioner of Income tax in India.
2. The Pr. Director General of Income-tax (Inv.), Patna
3. All PCsIT/CsIT in Bihar and Jharkhand Region

मंजु शर्मा
22/11/2023

[Manju R Sharma]

Income Tax Officer(Tech-II)

For: Principal Chief Commissioner of Income Tax, Bihar & Jharkhand, Patna\