



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE CHIEF
COMMISSIONER OF INCOME TAX
CCIT, COIMBATORE

To, SPINE ARTHROSCOPIC AND JOINT REPLACEMENT CENTRE PRIVATE LIMITED 657 & 658, TRICHY ROAD SINGANALLUR COIMBATORE 641005, Tamil Nadu India	
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PAN: AAFCS0339A	Dated: 06/12/2022	DIN & Order No : ITBA/COM/F/17/2022-23/1047832763(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

PROCEEDINGS OF THE CHIEF COMMISSIONER OF INCOME-TAX, COIMBATORE

Present: Shri. M. BHUPAL REDDY, I.R.S.
Chief Commissioner of Income-tax,
Coimbatore.

Sub : Approval of Hospital under Section 17(2) of the Income-tax Act, 1961 in the case of M/s Spine Arthroscopic and Joint Replacement Centre Private Limited (PAN: AAFCS0339A) – No. 657 & 658, Trichy Road, Singanallur, Coimbatore - Regarding.

Ref : Application from the assessee-hospital dated 18/04/2022 received on 09.05.2022.

ORDER UNDER SECTION 17(2) OF THE INCOME TAX ACT, 1961

In exercise of the powers conferred under sub-clause (b) of clause (ii) of the proviso to sub-clause(viii) of sub section (2) of Section 17 of the Income Tax Act, 1961 read with Rule 3A of the Income-tax Rules, 1962 and having regard to guidelines prescribed therein, I, the Chief

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,REAC, COIMBATORE, REAC, COIMBATORE, COIMBATORE, Tamil Nadu, 641018
Email: COIMBATORE.CCIT@INCOMETAX.GOV.IN,

Commissioner of Income Tax, Coimbatore hereby approve **M/s. Spine Arthroscopic and Joint Replacement Centre Private Limited, located at No.657 & 658, Trichy Road, Singanallur, Coimbatore – 641 005**, for the purpose of said sub-clause (b) of clause (ii) of the proviso to sub-section (2) of Section 17 of the Income Tax Act, 1961.

2. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his medical treatment or of any member of his family at **M/s. Spine Arthroscopic and Joint Replacement Centre Private Limited, located at No.657 & 658, Trichy Road, Singanallur, Coimbatore – 641 005**, in respect of the below mentioned diseases or ailments prescribed under Rule 3A(2) of the Income Tax Rules, 1961, shall not be treated as a perquisite for the purposes of Sections 15, 16 and 17 of the Income Tax Act, 1961 and such sum shall be exempt from Income Tax in the hands of the employee. The employer will not be liable to deduct tax under section 192 of the Income-tax Act, 1961 in respect of such sum.

Sub-rule No.	Diseases or ailments prescribed under Rule 3A(2)
(f)	fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopaedic treatment

3. The said hospital shall issue a certificate to the employee who avails the medical facility specifying the disease or ailment for which medical treatment was given and the amount of expenditure incurred on payments made to the hospital and for the medicines along with the relevant bills.

4. The approval accorded above is only for the purpose of sub clause (b) of clause (ii) of the proviso to sub section (2) of Section 17 of the Income tax Act, 1961 and shall not be construed as approval of the Central Government or the Chief Commissioner of Income tax, Coimbatore, or any other statutory authority under the Government for any other purpose(s).

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 that the 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 the provisions governing the approval.

6. The order of the approval is effective for a period of **two years from 09/05/2022 to 08/05/2024**. This approval is subject to the Hospital's continued compliance with the statutory conditions under Rule 3A of the Income Tax Rules, 1962 necessary for such approval and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961.

7. This order of the approval is subject to the following terms and conditions:

(a) This approval is not transferable;

(b) The said 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 said hospital shall conform to such conditions as are prescribed under this proviso (ii) (b) to Clause (vi) of sub-section 2 of Section 17 of the Income tax Act, 1961 read with Rule 3A of the Income tax Rules, 1962. In the event that the hospital ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the hospital to notify the approval issuing authority of such fact immediately;

(d) The application for renewal of approval should be submitted atleast 30 days before the expiry of current approval;

(e) 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 IT Rules, 1962, continue to be satisfied and that no substantive / material change has occurred in the facts reported in the original application.



MORA BHUPAL REDDY
CCIT, COIMBATORE

Copy to:

- 1) The Secretary, Central Board of Direct Taxes, North Block, New Delhi.
- 2) The Principal Chief Commissioner of Income Tax (TN &P), Chennai
- 3) The Chief Commissioner of Income-tax (Exemptions), New Delhi.
- 4) All the Chief Commissioners of Income-Tax in Tamil Nadu Region.
- 5) All the Principal Commissioners of Income-tax in Coimbatore.
- 6) The Commissioner of Income-tax (Exemptions), Chennai.
- 7) All the Addl. / Joint Commissioner of Income-tax, Coimbatore Region.
- 8) The Deputy Commissioner of Income-tax (Exemptions), Coimbatore.
- 9) The DCIT, Corporate Circle-1, Coimbatore.
- 10) The ITO (HQ)(PR), O/o CCIT, Coimbatore.

MORA BHUPAL REDDY
CCIT, COIMBATORE

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