



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE CHIEF
COMMISSIONER OF INCOME TAX
CCIT, CHENNAI-1

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| To, NALLAMPALLIL VENUGOPAL ARULMOZHI VARMAN Prop.M/s. Uma Eye Clinic, NO.995 'O' Block,2nd Avenue Anna Nagar Chennai 600040,Tamil Nadu India | |
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| PAN: AABPA8234H | Dated: 04/10/2021 | DIN & Letter No : ITBA/COM/F/17/2021-22/1036140521(1) |
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Sir/ Madam/ M/s,

Subject: Online service of Orders - Letter

**PROCEEDINGS OF THE CHIEF COMMISSIONER OF INCOME TAX-1,
CHENNAI**

Present: **GEETHA RAVICHANDRAN, IRS**

Chief Commissioner of Income-tax-1

Chennai

Sub: Renewal of Approval of Hospital under proviso (ii)(b) to 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 - in the case of **M/s. Uma Eye Clinic, Chennai (PAN – AABPA8234H)**, - Regarding.

Ref: Application for Renewal of approval dated 25/03/2021 of the assessee.

ORDER:

In exercise of the powers conferred by proviso (ii)(b) to 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, approval was accorded to **M/s. Uma Eye Clinic, Chennai (PAN – AABPA8234H), No.995, 'O' Block, 2nd Avenue, Anna Nagar, Chennai -600040**, for the purposes of said sub-clause (b) of clause (ii) of the said proviso by the Chief Commissioner of Income Tax-2, Chennai vide order dated 19/12/2017. The approval

was effective till 18/12/2020.

2. By application dated 25/03/2021, **M/s. Uma Eye Clinic, Chennai (PAN – AABPA8234H)**, has requested for renewal of the approval supra, for a further period of three years.

3. In exercise of the powers conferred by proviso (ii)(b) to clause (viii) of sub-section (2) of section 17 of the Income Tax Act, 1961, the undersigned hereby accords approval to **M/s. Uma Eye Clinic, Chennai (PAN – AABPA8234H), No.995, 'O' Block, 2nd Avenue, Anna Nagar, Chennai -600040**, for the purposes of said sub clause (b) of clause (ii) of the said proviso, in respect of the specified diseases or ailments mentioned in Rule 3A(2) of the Incometax Rules, 1962.

4. Accordingly, any sum paid by an employer directly to the **hospital mentioned above** for the purposes of medical treatment of the specified diseases or ailments mentioned in Rule 3A(2) of the Income Tax Rules, 1962, on account of treatment of the employee or any member of the family of the employee shall not be treated as perquisite for the purposes of section 15, 16 & 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 u/s 192 of the Income Tax Act, 1961 in respect of such sum.

5. 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.

6. The approval accorded above is only for the purpose of Proviso (ii)(b) to clause (viii) of Sub-section (2) of Section 17 of the Income Tax Act, 1961 and should not be construed as an approval of the Central Government or the Chief Commissioner of Income Tax—1, Chennai, or any other statutory authority under the Government for any other purpose(s).

7. 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.

8. The order of the Approval is effective for a period of three years from the date of this order i.e. from **19/12/2020 to 18/12/2023**. This approval is subject to the Hospital's continued compliance with the statutory conditions under Rule 3A 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.

9. 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 (viii) 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.

. GEETHA RAVICHANDRAN
CCIT, CHENNAI-1