



GOVERNMENT OF INDIA
OFFICE OF THE
CHIEF COMMISSIONER OF INCOME TAX-4
ROOM No. 306/371B, 3RD FLOOR, AAYAKAR BHAVAN, M. K. ROAD, MUMBAI -
400020.

TEL. No. (DIR) 022- 2201606, PABX: 22039131 EXTN. 2306

No. MUM/CCIT-4/Hospital/Approval u/s.17(2)/2023-24

Date : 14.12.2023

**Approval of Hospital under sub-clause(ii)(b) of the proviso
to sub-clause (viii) of clause (2) of section 17 of the Income Tax Act, 1961.**

In exercise of the powers vested in the undersigned 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 in Rule 3A of the Income-tax Rules, 1962, approval is hereby granted to **M/s. Global Eye Clinic, Prop. Shri Hardik Pankaj Parikh (PAN : AGCPP9116C), situated at 305-306, Shop Zone, M. G. Road, Ghatkopar (West), Mumbai – 400 086**, for the purpose of the said sub-clause in respect of medical treatment mentioned in 3A(2)(e) of the Income Tax Rules, 1962 for the **ailment/disease of the eye requiring surgical operation.**

2. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his/her or any member of his/her family at M/s. Global Eye Clinic, in respect of the diseases or ailments prescribed under Rule 3A(2)(e) of the Income-tax Rules, 1962, shall not be treated as a perquisite for the purpose 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.

3. The employer will not be liable to deduct tax u/s 192 of the Income Tax Act, 1961 in respect of such sum.

4. The approval accorded is limited only for the purpose of 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, to the hospital at the above address and should not be construed as approval of the Central Government or the Chief Commissioner of Income-tax – 4, Mumbai, or any other statutory authority under the Government for any other purpose.

5. The approval is subject to withdrawal at any time, if it is found that the approval has been obtained through misrepresentation of facts and / or by fraud, 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 the facts and provisions governing the approval.

6. This approval shall remain in force for 3 years i.e. from 01.01.2024 to 31.12.2026. The order of approval is subject to the hospital's continued compliance with the statutory conditions prescribed under Rule 3A of the Income Tax Rules, 1962 necessary for such approval and such modifications as may be necessitated by any amendments to the provisions governing the approval under the Income Tax Act, 1961.

7. This order of approval is further subject to compliance of the following terms and conditions;-

- i) This approval is not transferable
- ii) 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.
- iii) The Hospital shall conform to such conditions as are prescribed under sub clause (b) of clause (ii) of the proviso to sub-section (2) of Section 17 of the Income Tax Act, 1961, read with Rule 3A(1) and 3A(2) of the Income-tax Rules, 1962. In the event that the Hospital ceases to satisfy any of the conditions prescribed under the Income-tax Act, it will be mandatory on the part of the Hospital to notify such fact immediately, to the approving authority.
- iv) The application for renewal of approval should be submitted at least 30 days before the expiry of current approval.



SAL
(SURABHI VARMA GARG)
Chief Commissioner of Income-tax - 4,
Mumbai

Copy by email to :

- 1) M/s. Global Eye Clinic, Prop. Shri Hardik Pankaj Parikh
305-306, Shop Zone, M. G. Road, Ghatkopar (West), Mumbai – 400 086.
- 2) The Pr. Chief Commissioner of Income-tax, Mumbai.
- 3) All the Chief Commissioners of Income-tax, Mumbai.
- 4) The Pr. Commissioner of Income-tax – 8, Mumbai.
- 5) The Commissioner of Income-tax (Exemptions), Mumbai.
- 6) The CIT(CPC)TDS Vaishali
- 7) The Addl./Joint Commissioner of Income-tax – 8(2), Mumbai.
- 8) The Asstt. Commissioner of Income-tax – 16(2), Mumbai.

Archana Parab
(ARCHANA PARAB)
ITO (HQ) to CCIT-4, Mumbai.