



भारत सरकार/Government of India
वित्त मंत्रालय/Ministry of Finance
आयकर विभाग/Income tax Department
मुख्य आयकर आयुक्त का कार्यालय - 3
Office of the Chief Commissioner of Income tax-3
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C.No.54/CCIT-3/17(2)/2018-19

Date: 26.02.2019

PROCEEDINGS OF THE CHIEF COMMISSIONER OF INCOME-TAX
CHENNAI - 3, CHENNAI

Present: Shri N.SANKARAN, IRS
Chief Commissioner of Income-tax,
Chennai - 3, Chennai-600 034.

ORDER:

Sub: Approval of Hospital under proviso (ii)(b) of clause (2) of section 17 of the Income tax Act 1961 - in the case of M/s.Sen Hospital -
PAN ABFFS7148R, New No.51, Old No.18, Bunder Garden Street,
Perambur, Chennai - 600 011 - Reg.

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 and having regard to guidelines prescribed therein, I, the undersigned hereby approve *M/s. Sen Hospital, New No. 51, Old No. 18, Bunder Garden Street, Perambur, Chennai - 600011* 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. Sen Hospital, New No. 51, Old No. 18, Bunder Garden Street, Perambur, Chennai - 600011* in respect of the below mentioned diseases or ailment prescribed under Rule 3A(2) of the Income Tax Rules, 1962, shall not be treated as a perquisite for the purposes of Section 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.

Sl. No	Clause in Rule 3A(2)	Diseases specified
1	(a)	cancer;
2	(b)	tuberculosis;
3	(d)	disease or ailment of the heart, blood, lymph glands, bone marrow, respiratory system, central nervous system, urinary system, liver, gall bladder; digestive system
4	(f)	Ailment or disease of the ear, nose or throat, requiring surgical operation.
5	(g)	fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopaedic treatment;
6	(h)	gynaecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;
7	(i)	ailment or disease of the organs mentioned at (d), requiring medical treatment in a hospital for at least three continuous days;
8	(j)	gynaecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days;
9	(k)	burn injuries requiring medical treatment in a hospital for at least three continuous days;
10	(l)	Drug addiction requiring medical treatment in a hospital for atleast seven continuous days.
11	(m)	anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

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

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, Chennai, 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 approval is effective for a period of three years from 24.07.2018 to 23.07.2021. 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 approval is subject to the following terms and conditions.

- a. *This approval is non-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 authorised in this behalf.*
- c. *The said hospital shall conform to such conditions as prescribed in Rule 3A(1) and 3A(2) of the Income Tax Rules, 1962. In the event the Hospital 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 the approval of such fact immediately.*
- d. *The application for renewal of this approval should be submitted at least thirty days before the expiry of the current approval.*



- e. For the purpose of extension of this 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 changes have occurred in the facts reported in the original application.

- Sd-

(N. SANKARAN)
CHIEF COMMISSIONER OF INCOME-TAX
CHENNAI -3, CHENNAI

✓ To

M/s. Sen Hospital,
New No. 51 / Old No.18,
Bunder Garden Street,
Perambur,
Chennai - 600011

Copy to

The Chief Commissioners of Income Tax - 1/2/4/TDS, Chennai
The Chief Commissioners of Income Tax, Coimbatore/Madurai/Trichy
The Director General of Income Tax (Inv), Chennai - 34
The Commissioner of Income Tax (Exemption), Chennai
All Pr.Commissioners/Commissioners of Income-tax in Tamilnadu Region.
The Addl.Commissioner of Income Tax, Corporate Range - 3, Chennai
The Deputy Commissioner of Income Tax, Corporate Circle - 3(2), Chennai
The Public Relations Officer, Chennai

/// TRUE COPY ///



(P. VENKATESAN)
DEPUTY COMMISSIONER OF INCOME TAX (HQRS)
O/O. THE CCIT - 3, CHENNAI