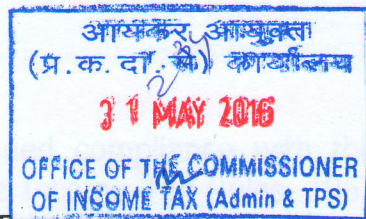




GOVERNMENT OF INDIA
INCOME TAX DEPARTMENT



Office of the Principal Chief Commissioner of Income Tax, Kerala
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Tele: (0484)-2795504, Fax: 0484-2397113, Email: kochi.dcit.tech@incometax.gov.in

F.No. CC-CHN/Tech/Hosp/CHN-5/ 2016-17

Dated:30/05/2016

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

1. M/s Giridhar Eye Institute, Ponneth Temple Road, Kadavnathra, Kochi-682020 (PAN: AADFG3185F) filed an application dated 20.02.2016 for continuation of approval ON 20/02/2016 under sub-clause (b) of the clause (ii) of proviso to sub-clause (viii) of clause (2) of section 17 of the Income Tax Act, 1961 read with Rule 3A of the Income Tax Rules, 1962. Earlier approval valid till 31/03/2016 was granted vide this Office Order in F.No. CC-CHN/Tech./Hosp-1/2013-14 dated 01/05/2014 .

2. On thorough examination of the report dated 12/05/2016 submitted by the Principal Commissioner of Income Tax, Kochi-2, I am satisfied that all the conditions stipulated by Rule 3A of the Income Tax Rules, 1962 are complied with by the applicant. As such, in exercise of the powers vested in the undersigned under sub-clause (b) of the clause (ii) of proviso to sub-clause (viii) of clause (2) of section 17 of the Income Tax Act, 1961 (43 of 1961) read with Rule 3A of the Income Tax Rules, 1962 approval is hereby granted to **M/s Giridhar Eye Institute, Kadavanthra** in respect of "**Medical treatment of diseases in the eye, requiring surgical operation**" in terms of sub-clause c of sub-rule 2 of Rule 3A.

3. Any sum paid by the employer directly to M/s Giridhar Eye Institute or any sum reimbursed to any employee in connection with medical treatment as specified above of the employee or any member of his / her family in the aforesaid hospital shall not be treated as a perquisite in the hands of such employee in terms of sub-clause (b) of clause (ii) of the proviso to Section 17(2)(viii) of the Income Tax Act, 1961.

4. This order is effective for the period from **01/04/2016 to 31/03/2019**.

5. The approval is only for the purpose of proviso (ii)(b) to section 17(2)(viii) of the Income Tax Act, 1961 and shall not be construed as approval of the Central Government or the Chief Commissioner of Income Tax, Kochi or any statutory authority under the Government for any other purpose.

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6. The approval is subject to the hospital's continued compliance with the statutory conditions stipulated under Rule 3(A)(1) of the Income Tax Rules, 1962 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 the approval is further subject to the following terms and conditions:-

- a) This approval is not transferable.
- 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 confirm to such conditions as are prescribed under proviso (ii) to section 17(2)(viii) of the Income Tax Act, 1961 read with Rule 3A of the Income Tax Rules 1962. In the event of the hospital ceasing 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 should be submitted at least 30 days before the expiry of the current approval.

-Sd/-

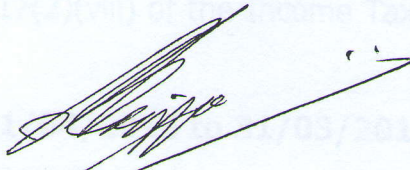
(P.R. Ravikumar)

Principal Chief Commissioner of Income Tax, Kerala

Copy to:-

1. The Managing Director, M/s Giridhar Eye Institute, Ponneth Temple Road, Kadavanthra, Kochi-682020
2. The Secretary, Central Board of Direct Taxes, New Delhi
3. All the Commissioners of Income Tax of Kerala Region by e-mail **for onward transmission by e-mail to the Addl.CsIT/JCsIT/AOs within jurisdiction**
4. Assessing Officer : ITO(Exemptions), Kochi
5. The IT Website




(B.Sajjive)

Dy. Commissioner of Income Tax (Hq.)(Tech)
For the Principal Chief Commissioner of Income Tax, Kerala