



GOVERNMENT OF INDIA

OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (BIHAR & JHARKHAND)
CENTRAL REVENUE BUILDING, BIR CHAND PATEL MARG, PATNA-800001

e-mail: patna.pccit@incometax.gov.in; TEL : 2504580-582, 2504021-22, (PBX) FAX : 0612-2504066

O R D E R

Dated, Patna, the 23rd April, 2019

Order of approval under 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

F.No. 80037/11/2018-19/.....In exercise of the powers conferred on me under 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, I, the Principal Chief Commissioner of Income Tax (Bihar & Jharkhand), Patna, having regard to the guidelines prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rules, 1962 for the grant of approval to a hospital, hereby accord approval to **M/s Shri Sai Hospital (a unit of Akhilesh Kumar Singh Hospital Private Limited), [PAN: AAJCA8384P], Plot#DS/2, Behind Geological Survey of India, Near Kankarbagh Police Station, West of Rajendra Nagar Over Bridge, Kankarbagh, Patna-800020** for the purposes of said sub clause (b) of clause (ii) of the proviso to [clauses (viii)] of 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/her medical treatment of any other member of his/her family at the above mentioned Hospital in respect of the following diseases or ailments 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 :-

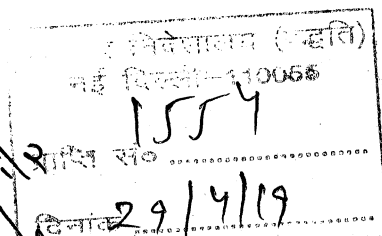
- (a) Cancer,
- (b) Tuberculosis;
- (c) Acquired Immunity Deficiency Syndrome,
- (d) Diseases or ailment of heart, blood, lymph, glands, bone marrow, respiratory system, central nervous system, urinary system, liver, gall bladder, digestive system, endocrine glands or the skin, requiring surgical operation;

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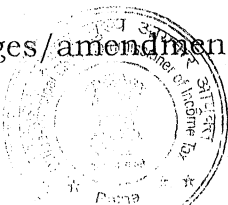


- (e) Ailment or disease of the eye, ear, nose or throat, requiring surgical operation;
- (f) Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment;
- (g) Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;
- (h) Ailment or disease of the organs mentioned at (d), requiring medical treatment in hospital for at least three continuous days;
- (i) Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days;
- (j) ~~Burn injuries requiring medical treatment in hospital for at least three continuous days;~~
- (k) Mental disorder-neurotic or psychotic- requiring medical treatment in hospital for at least three continuous days;
- (l) Drug addiction requiring medical treatment in hospital for at least seven continuous days.
- (m) Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in hospital for at least three continuous days.

3. The approval accorded as above, is only for the purpose of sub clause (b) of clause (ii) of the proviso to [clauses (viii)] of Sub-Section (2) of section 17 of the Income Tax Act, 1961, and should not be construed as approval of the Central Government or the Principal Chief Commissioner of Income Tax (Bihar & Jharkhand), Patna, or any other statutory authority under the Government, for any other purpose(s).

4. This approval is subject to the following terms and conditions:

- (i) This approval is not transferable.
- (ii) The approval will not cover Indian systems of medicine and homeopathic treatment.
- (iii) 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.
- (iv) This approval is subject to the Hospitals' continued compliance with the statutory provisions/conditions governing the grant of such approval, and is also subject to modifications/ withdrawal, if necessitated by subsequent changes/amendments to the statutory provisions governing the grant of approval.



(v) This approval is subject to withdrawal at any time, if it is found that the approval has been obtained through misrepresentation of facts, or necessary conditions as stipulated in sub-rule (I) of Rule 3A of the Income Tax Rules, 1962 are not fulfilled.

(vi) The Hospital shall conform to such conditions as prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rule, 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 Hospital to notify the authority issuing this approval of such fact immediately.

5. **This approval takes effect from 01.04.2019 after the expiry of earlier order and shall remain in force till 31.03.2022.** The application for renewal of approval should be submitted at least 30 days before the expiry of the current approval.

Sd/-

(K. C. Ghumaria)

Principal Chief Commissioner of Income Tax (Bihar & Jharkhand), Patna.

Memo No. 80037/11/2018-19/457
Dated, Patna, the 23rd April, 2019.

Copy for information to:-

1. The Joint Secretary, CBDT, New Delhi
2. The Director General of Income-tax (Inv.), Patna
3. The Director of Income-tax (System), New Delhi for publishing on website.
4. All the Pr. Chief Commissioner of Income tax in India.
5. The CCIT, Ranchi/All PCsIT/CsIT in Bihar and Jharkhand Region,
6. M/s Shri Sai Hospital (a unit of Akhilesh Kumar Singh Hospital Private Limited), [PAN: AAJCA8384P], Plot#DS/2, Behind Geological Survey of India, Near Kankarbagh Police Station, West of Rajendra Nagar Over Bridge, Kankarbagh, Patna-800020.



For: **Pr. Chief Commissioner of Income Tax (Bihar & Jharkhand), Patna.**

(Sumit Roy)

Joint Commissioner of Income Tax (Tech),



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OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (BIHAR & JHARKHAND)
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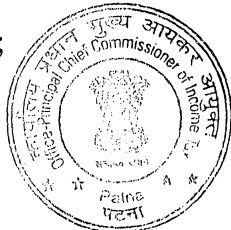
Dated, Patna, the 23rd April, 2019

Order of approval under 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

F.No. 80037/08/2018-19/.....In exercise of the powers conferred on me under 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, I, the Principal Chief Commissioner of Income Tax (Bihar & Jharkhand), Patna, having regard to the guidelines prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rules, 1962 for the grant of approval to a hospital, hereby accord approval to **M/s Big Hospital (a unit of M/s Big Healthcare Pvt. Ltd.), [PAN: AAFCB8633C], Sheetala Mata Mandir Road, Near-Sump House, Agamkuan, Patna-800030** for the purposes of said 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.

2. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his/her medical treatment of any other member of his/her family at the above mentioned Hospital in respect of the following diseases or ailments 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 :-

- (a) Cancer (except radio therapy),
- (b) Tuberculosis;
- (c) Diseases or ailment of heart, blood, lymph, glands, bone marrow, respiratory system, central nervous system, urinary system, liver, gall bladder, digestive system, endocrine glands or the skin, requiring surgical operation;
- (d) Ailment or disease of the eye, ear, nose or throat, requiring surgical operation;



- (e) Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment;
- (f) Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;
- (g) Ailment or disease of the organs mentioned at (c), requiring medical treatment in hospital for at least three continuous days;
- (h) Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days;
- (i) Burn injuries requiring medical treatment in hospital for at least three continuous days;
- (j) Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in hospital for at least three continuous days.

3. The approval accorded as above, is only for the purpose of sub clause (b) of clause (ii) of the proviso to [clauses (viii)] of Sub-Section (2) of section 17 of the Income Tax Act, 1961, and should not be construed as approval of the Central Government or the Principal Chief Commissioner of Income Tax (Bihar & Jharkhand), Patna, or any other statutory authority under the Government, for any other purpose(s).

4. This approval is subject to the following terms and conditions:

- (i) This approval is not transferable.
- (ii) The approval will not cover Indian systems of medicine and homeopathic treatment.
- (iii) 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.
- (iv) This approval is subject to the Hospitals' continued compliance with the statutory provisions/conditions governing the grant of such approval, and is also subject to modifications/ withdrawal, if necessitated by subsequent changes/amendments to the statutory provisions governing the grant of approval.
- (v) This approval is subject to withdrawal at any time, if it is found that the approval has been obtained through misrepresentation of facts, or necessary conditions as stipulated in sub-rule (I) of Rule 3A of the Income Tax Rules, 1962 are not fulfilled.



(vi) The Hospital shall conform to such conditions as prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rule, 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 Hospital to notify the authority issuing this approval of such fact immediately.

5. **This approval takes effect for a period of three years from the date of issue of order and shall remain in force till three years from the end of the month in which order is issued..** The application for renewal of approval should be submitted at least 30 days before the expiry of the current approval.

Sd/-

(K. C. Ghumaria)

Principal Chief Commissioner of Income Tax (Bihar & Jharkhand), Patna.

Memo No. 80037/08/2018-19/ 456
Dated, Patna, the 23rd April, 2019.

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6. M/s Big Hospital (a unit of M/s Big Healthcare Pvt. Ltd.), Sheetala Mata Mandir Road, Near-Sump House, Agamkuan, Patna-800030.



(Sumit Roy)

Joint Commissioner of Income Tax (Tech),

Pr. Chief Commissioner of Income Tax (Bihar & Jharkhand), Patna.

