



कार्यालय/OFFICE OF THE
प्रधान मुख्य आयकर आयुक्त बिहार और झारखण्ड
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX BIHAR & JHARKHAND
प्रथम तल/केंद्रीय राजस्व भवन, 1st FLOOR, C.R BUILDING,
बीरचंद पटेल मार्ग/८००००१-पटना, BIRCHAND PATEL MARG, PATNA-800001
दूरभाष नं/२५०४०६६-०६१२ - :TEL NO : 0612-2504447,
ईमेल/Email - patna.pccit@incometax.gov.in

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 (READ WITH RULES 3A (1)
& 3A (2) OF THE INCOME TAX RULES, 1962

In exercise of powers conferred on the Principal Chief Commissioner of Income-tax, Bihar & Jharkhand, Patna 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 grant approval to **M/s Raj Retina and Eye Care Centre [PAN: AAGCR6300M] House No.25, Road No. 08, Patel Nagar Patna-800023** assessed to tax with Principal Commissioner of Income-tax-1, Patna for the purposes of the 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.

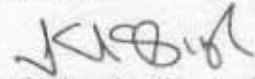
2. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by the employee on his/her medical treatment or treatment of any member of his/her family in the above mentioned hospital **in respect of diseases or ailments related to eye only (Except ear, nose or throat) as prescribed at Sl.No. (e) under Rule 3A(2) of the Income-tax Rules, 1962, the treatment of which are being provided by the above referred hospital**, shall not be treated as a perquisite in the hands of the employee for the purposes of sections 15, 16 & 17 of the Income-tax Act, 1961.
3. The employer will not be liable to deduct tax at source u/s 192 in respect of such sum.
4. Approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income-tax, Bihar & Jharkhand, Patna 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 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 provisions governing the approval.

Contd.P/2.

6. This approval takes effect from **27.05.2021** and shall remain in force till **26.05.2024**. This approval is subject to hospital's continued compliance with the statutory conditions under Rule 3A(1) necessary for such approval and such modifications as may be necessitated by any amendment to the provisions governing under the Income-tax Act, 1961.

TERMS AND CONDITIONS

1. This approval is not transferable and is applicable only to the premises occupied by the hospital as mentioned in para 1 of this order.
2. 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.
3. The hospital shall conform to such conditions as prescribed in Rule 3A(1) & 3A(2) of the Income-tax Rules, 1962. In the event, the establishment 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 this approval of such facts immediately.
4. The application for renewal of approval should be submitted at least 30 days before the expiry of the current approval.
5. Subsequent approval by way of an order in writing shall be subject to fulfillment of the conditions. An affidavit to 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 change has occurred in the facts reported in the original application.



[Kaushalendra Kumar Singh]

Principal Chief Commissioner of Income Tax, Bihar & Jharkhand, Patna

DIN No.: **ITBA/COM/M/17/2021-22/1038184619(1)**

Dated: **27/31.05.2021**

प्रतिलिपि :-

1. The Joint Secretary, Central Board of Direct Taxes, New Delhi
2. The Director General of Income-tax (Inv.), Patna
3. The DGIT (System), New Delhi for uploading on website.
4. All the Pr. Chief Commissioner of Income tax in India.
5. The CCH(ReAc), Ranchi/All PCsII/CsII in Bihar and Jharkhand Region.
6. The Director, **M/s Raj Retina and Eye Care Centre [PAN: AAGCR6300M] House No.25, Road No. 08, Patel Nagar Patna 800023.**



[Sanjay Kumar]

Income-Tax Officer(Tech.-2)

For: Principal Chief Commissioner of Income Tax, Bihar & Jharkhand, Patna