



भारत सरकार

GOVT. OF INDIA

कार्यालय: प्रधान मुख्य आयकर आयुक्त  
(बिहार एवं झारखण्ड)

OFFICE OF THE PR. CHIEF COMMISSIONER OF  
INCOME -TAX (BIHAR & JHARKHAND),  
C. R. BUILDING, B.C. P. MARG, PATNA-800001.

केंद्रीय राजस्व भवन, बीरचंद पटेल मार्ग, पटना

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

**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 INCOME TAX RULES, 1961)**

In exercise of powers conferred on the Pr.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 Palika Vinayak Hospital Pvt. Ltd., Bahadurpur Flyover, Main Road, Kankarbagh, Patna-800020, [PAN: AAHCP2662B]** assessed to tax under the charge of Pr. 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 the diseases as mentioned at (a) to (m) in Rule 3A(2) of the Income-tax Rules, 1962 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 (B &J), 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.

6. This approval takes effect from the date of issue of this order and shall remain in force **till three years from the date of issue of the approval**. 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 amendment to the provisions governing under the Income-tax Act, 1961.

Contd.P/2.



JDIT(S)-4(1)  
J.N.A.  
28/01/19

DDIT (S) 4(1)  
for 28/1/19  
11/1/19

M. J. Singh  
28/1/19

2303  
28/1/19

56  
11/1/19

**TERMS AND CONDITIONS**

1. This approval is not transferable.
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, 192 continue to be satisfied and that no substantive/ material change has occurred in the facts reported in the original application.

Sd/-

[एस. डी. झा ]

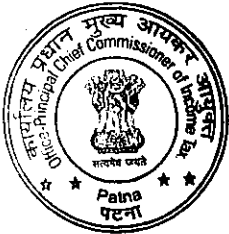
प्रधान मुख्य आयकर आयुक्त (बिहार एवं झारखण्ड), पटना

**Memo No.:80037/21/2016-17/ 4981**

**Dated : 18.10.2019**

प्रतिलिपि :-

1. The Joint Secretary, CBDT, New Delhi
2. The Director General of Income-tax (Inv.), Patna
- ✓ 3. The ADG (Systems)-4, New Delhi for uploading 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 Palika Vinayak Hospital Pvt. Ltd., Bahadurpur Flyover, Main Road, Kankarbagh, Patna-800020.



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[ सुमित राय ]

संयुक्त आयकर आयुक्त (तकनीकी).

कार्यालय: प्रधान मुख्य आयकर आयुक्त (बिहार एवं झारखण्ड), पटना

**Necessary details for uploading on website**

Name of the Institution: M/s Palika Vinayak Hospital Pvt. Ltd., -800020

PAN : AAHCP2662B

Address : Bahadurpur Flyover, Main Road, Kankarbagh, Patna,

State : Bihar,

City : Patna,

Chief Commissioner of Income Tax Cadre Controlling Authority (CCIT-CCA) :  
Pr.CCIT-(Bihar & Jharkhand), Patna

Chief Commissioner of Income Tax (CCIT) : Not applicable

Pr. Commissioner of Income Tax (PCIT): Pr.CIT-1, Patna

Approved under Section: sub-clause (b) of clause (ii) of the Proviso to clause (viii) of sub-section (2) of Section 17 of the I.T. Act, 1961(read with rules 3A(1) & 3A(2) of income Tax Rules, 1962)

Date of Order (DD/MM/YYYY) : 18/10/2019



*[Signature]* 18/10/19

[ सुमित राय ]

संयुक्त आयकर आयुक्त (तकनीकी),

कार्यालय: प्रधान मुख्य आयकर आयुक्त (बिहार एवं झारखण्ड), पटना