एस–1
एस–2
एस–3
एस–4
एस–5
आयकर आयुक्त सी.पी.डी. (टी.डी.एस)
अति./संयुक्त प्रशासनिक
अति./संयुक्त तकनीकी

भारत सरकार
कार्यालय मुख्य आयकर आयुक्त
केंद्रीय राजस्व भवन, मेन रोड, रांची

GOVT. OF INDIA
O/o THE CHIEF COMMISSIONER OF INCOME - TAX,
C. R. BUILDING, 5A, MAIN ROAD, RANCHI
Tele No. 0651-2332112, FAX: 0651- 2330734, PBX: 0651- 2203733, 2331031, email: ranchi.ccit@incometax.gov.in

ORDER UNDER SECTION 17(2) OF THE INCOME TAX ACT, 1961

In exercise of the powers vested in the undersigned by sub-clause (ii) of the proviso to clause (2) of section 17 of the Income Tax Act, 1961, read with Rule 3A of the Income Tax Rules, 1962, approval is hereby granted to ***"Raj Hospitals, Main Road, Ranchi"*** for the purpose of the said proviso.

2. The approval is applicable only in respect of any sum paid by an employer in respect of any expenditure actually incurred by his employee on his medical treatment or treatment of any member of his family in the aforesaid hospital only for the disease or ailments prescribed under Rule 3A (2) of the Income Tax Rules and such sum shall not be treated as a perquisite in the hands of the employee for the purpose of section 17 of the Income Tax Act, 1961.

3. This approval is subject to withdrawal at any time, if it is found that the approval has been obtained through fraud and / or misinterpretation 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 modifications/ withdrawal, if necessitated by subsequent changes in the provisions governing the approval.

4. This order is effective for a period of three years for the treatment of all diseases mentioned in Rule 3A (2) from ***31.01.2019 to 01.02.2022.*** This approval is subject to the hospital's compliance with the statutory conditions under Rule 3A (2) 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.

5. This order of the approval is 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 Officer of the Income Tax Department as are duly authorized in this behalf.

8109
08/2/19

आयकर ... (पद्धति)
नई दिल्ली–110055
प्राप्ति सं० 15187
दिनांक 7/2/19

JDIT(S)-4(1)
08/02/19

DDIT(S)-4(1)
for n/a p
11/2/19

(c) The hospital shall conform to such conditions as are prescribed under proviso (ii)(b) to section 17(2)(viii) of the Income Tax Act, 1961 r.w. Rule 3A of the Income Tax Rules, 1962. In the event that 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 approval issuing authority of such fact immediately.

(d) The application for renewal of approval should be submitted at least 30 days before the expiry of the current approval.

sd/-

[V. Mahalingam]
Chief Commissioner of Income Tax,
Jharkhand Region, Ranchi.

Memo F.No. CCIT/RAN/Tech./Hospital/2018-19/13093 - 113
Dated, Ranchi, the 31st January, 2019

Copy for information to :-

1. The Joint Secretary, CBDT, North Block, New Delhi.
2. The Pr. Chief Commissioner of Income-tax (B&J), Patna.
3. All the Pr. Chief Commissioner of Income-tax in India.
4. The Director General of Income-tax (Inv.), Patna.
5. The Director General of Income-tax (Systems), New Delhi for publishing on website.
6. All the PCsIT/CsIT in Bihar and Jharkhand Region.
7. The Income Tax Officer, Ward – 2(3). Ranchi.
8. Raj Hospitals, Main Road, Ranchi – 834001.

[Sushil Kumar]
Income Tax Officer (Tech.)
For: Chief Commissioner of Income Tax, Ranchi