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

APPROVAL UNDER SUB-CLAUSE(b) OF CLAUSE (ii) OF THE PROVISO TO CLAUSE (VII) OF SUB-SECTION (2) OF SECTION 17 OF THE INOME TAX ACT, 1961 (READ WITH RULES 3A(1) & 3A(2) OF INCOME TAX RULES, 1961)

In exercise of powers conferred on the Chief Commissioner of Income-tax, Ranchi 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 Chief Commissioner of Income-tax, Ranchi 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 **Samford Hospital Pvt. Ltd., Kokar Chowk, Ranchi** assessed to tax with Pr. Commissioner of Income-tax, Ranchi 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, 161

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 disease as mentioned at (e) 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 Chief Commissioner of Income-tax, Ranchi 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**. 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.

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

आयकर निदेशालय (पद्धति)
नई दिल्ली-110055
8626
प्राप्ति सं० ......
दिनांक 29/7/19

8849
01/8/19

मुख्य आयकर आयुक्त का कार्यालय
रांची

JDIT(S)-4(1)
01/08/19

DDIT(S)-4(1)

Contd. P/2.

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, 1962 continue to be satisfied and that no substantive/ material change has occurred in the facts reported in the original application.

मुख्य आयकर आयुक्त का कार्यालय
सत्यमेव जयते
राँची

ह/-
[एस. डी. झा]
मुख्य आयकरआयुक्त, राँची

Memo No.:CCIT/RAN/Tech./17(2)/2019-20/2067-72
Dated : 22.07.2019

प्रतिलिपि :- 24

1. The Jt. Secretary, CBDT, North Block, New Delhi.
2. the Pr. Chief Commissioner of Income-tax, Bihar & Jharkhand, Patna.
3. All the Pr. Chief Commissioner of Income-tax in India.
4. The Pr. Commissioner of Income-tax, Ranchi.
5. The ADG (Systems)-4, New Delhi for uploading on website.
6. Samford Hospital Pvt. Ltd., Kokar Chowk, Ranchi

[सुशील कुमार]
आयकर अधिकारी(तकनिकी)
कार्यालय : मुख्य आयकर आयुक्त, रांची