



Government of India
Ministry of Finance
Department of Revenue
Office of the Chief Commissioner of Income Tax
13-A, Subhash Road, Dehradun (Uttarakhand)

ORDER
Dated : 26.02.2013

Sub:- Approval of Hospitals under sub-clause (b) of Clause (ii) of the 2nd proviso to clause (2) of Section 17 of the I.T. Act, 1961.

In exercise of the powers vested in the undersigned under sub-clause (b) of 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 **Shri Mahant Indresh Hospital, Patel Nagar, Dehradun** for the purpose of the said sub-clause (b) of clause (ii) of the proviso to Clause (2) of section 17 of the Income tax Act, 1961 with effect from the date of issue.

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 respect of any of the diseases or ailments mentioned in Rule 3A(2) of the Income Tax Rule, 1962 in **Shri Mahant Indresh Hospital, Patel Nagar, Dehradun** shall not be treated as a perquisite for the purposes of sections 15, 16 and 17 of the Income Tax Act, 1961. The said sum shall be exempt from Income Tax in the hands of the employee provided he/she attaches with his/her return of income a certificate from the said hospital specifying the disease or ailment for which medical treatment was required and the receipt for the amount paid to the hospital.

The approval is granted for the treatment of the following disease and ailments as prescribed in Rule 3A (2) of I.T. Rules, 1962 as amended to date:-

- a) Cancer;
- b) Tuberculosis;
- c) Acquired immunity deficiency syndrome;
- d) Disease or ailment of the 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;
- 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 a 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 a hospital for at least three continuous days.
- k) Mental disorder-neurotic or psychotic- requiring medical treatment in a hospital for at least three continuous days.
- l) Drug addiction requiring medical treatment in a hospital for at least seven continuous days.
- m) Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

The approval accorded as above is only for the purpose of sub-clause (b) of Clause (ii) of the 1st proviso to Section 17(2) of the I.T.Act,1961 and should not be construed as approval of the Central Government or the Chief Commissioner of Income Tax, Dehradun or any other statutory authority under the Government, for any other purpose(s).

This order is effective from 27.02.2013 and shall remain in force till 26.02.2016 subject to satisfaction of conditions specified in Rule 3A referred to above. Any breach of the one or more conditions would suo-moto result in withdrawal of approval so granted. The above approval is also subject to such modification as may be necessitated by any amendment to the provisions granting the approval under the Income Tax Act, 1961.

-sd-
(D.K.Das Sharma)
Chief Commissioner of Income Tax
Dehradun.

F.No. CCIT/DDN/Tech./17(2)/2012-13/

Dated: 26.02.2013

Copy for information to:

1. The Secretary, Central Board of Direct Tax, North Block, New Delhi.
2. The Commissioner of Income Tax, Dehradun/Haldwani.
3. The All /Jt. Commissioner of Income Tax in CCIT, Dehradun- region.
4. The All AOs in CCIT, Dehradun- region.
5. The Medical Superintendent, Shri Mahant Indresh Hospital, Patel Nagar, Dehradun.



(R.R.Agarwal)
Dy. Commissioner of Income Tax(HQ)
For Chief Commissioner of Income Tax, Dehradun.