



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
OFFICE OF THE CHIEF  
COMMISSIONER OF INCOME TAX  
CCIT, COIMBATORE

To, MALAR HOSPITAL S.F. NO: 182/2C2 OPP TO AA HOSPITAL, OLD MATHIGIRI HOSUR KRISHNAGIRI 635109, Tamil Nadu India	
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PAN: <b>ABOFM3536G</b>	Dated: <b>02/02/2026</b>	DIN & Order No : <b>ITBA/COM/F/17/2025-26/1085478839(1)</b>
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Sir/ Madam/ M/s,

**Subject: Proceedings under section 17(2) - Order**

**PROCEEDINGS OF THE CHIEF COMMISSIONER OF INCOME-TAX,  
COIMBATORE**

**Present: Shri. Arun C Bharat, I.R.S.**  
**Chief Commissioner of Income-tax,**  
**Coimbatore**

**Sub:** *Approval of Hospital under Section 17(2) of the Income-tax Act, 1961 in the case of M/s Malar Hospital (PAN: ABOFM3536G) - Regarding.*

**Ref :** *Application from the Assessee Hospital received on 20-02-2025.*

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

1. The assessee hospital, **M/s Malar Hospital (PAN: ABOFM3536G)** vide application received through E-mail on 20-02-2025, has requested for the approval as per the provisions of sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of sub section (2) of Section 17 of the Income Tax Act, 1961 (hereinafter, for brevity,

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,REAC, COIMBATORE, REAC, COIMBATORE, COIMBATORE, Tamil Nadu, 641018  
Email: COIMBATORE.CCIT@INCOMETAX.GOV.IN,

referred to as 'the Act') for the hospital functioning at **182/2C2, Denkanikottail Road, Old Mathigiri, Hosur-635110, Mathigiri, Krishnagiri, Tamil Nadu-635110.**

2. In exercise of the powers conferred under sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of sub section (2) of Section 17 of the Act, I, the Chief Commissioner of Income Tax, Coimbatore hereby approve **M/s Malar Hospital (PAN: ABOFM3536G), 182/2C2, Denkanikottail Road, Old Mathigiri, Hosur-635110, Mathigiri, Krishnagiri, Tamil Nadu-635110** for the purpose of the said sub-clause (b) of clause (ii) of the said proviso, in respect of the below mentioned diseases or ailments prescribed under **Rule 3A(2)** of the Income Tax Rules, 1962.

Sub-rule No.	Diseases or ailments prescribed under Rule 3A(2)
(a)	cancer
(b)	tuberculosis
(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
(m)	anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days

3. Accordingly, any sum paid by an employer directly to the hospital ***M/s Malar Hospital (PAN: ABOFM3536G), 182/2C2, Denkanikottail Road, Old Mathigiri, Hosur-635110, Mathigiri, Krishnagiri, Tamil Nadu-635110***, for the purpose of medical treatment of the specified diseases or ailments mentioned in rule 3A(2) of the Income Tax Rules, 1962, on account of treatment of the employee or any member of the family of the employee, shall not be treated as a perquisite for the purpose of Sections 15, 16 and 17 of the Act, 1961 and such sum shall be exempt from Income Tax in the hands of the employee. The employer will not be liable to deduct tax under section 192 of the Act in respect of such sum.

4. The said hospital shall issue a certificate to the employee who avails the medical facility specifying the disease or ailment for which medical treatment was given and the amount of expenditure incurred on payments made to the hospital and for the medicines along with the relevant bills.

5. The approval accorded above is only for the purpose of sub clause (b) of clause (ii) of the proviso to sub section (2) of Section 17 of the Income Tax Act, 1961 and shall not be construed as approval of the Central Government or the Chief Commissioner of Income tax, Coimbatore, or any other statutory authority under the Government for any other purpose(s).

6. This approval is subject to withdrawal at any time if it is found that the approval has been obtained through misrepresentation of facts or that the 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 the provisions governing the approval.

7. The order of the approval is effective for a period of ***two years from 20/02/2025 to 19/02/2027***. This approval is subject to the Hospital's continued

compliance with the statutory conditions under Rule 3A of the Income Tax Rules, 1962 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.

8. This order of the approval is subject to the following terms and conditions:

*(a) This approval is not transferable;*

*(b) The said 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;*

*(c) The said hospital shall conform to such conditions as are prescribed under the proviso (ii) (b) to Clause (viii) of sub-section 2 of Section 17 of the Income tax Act, 1961 read with 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 current approval;*

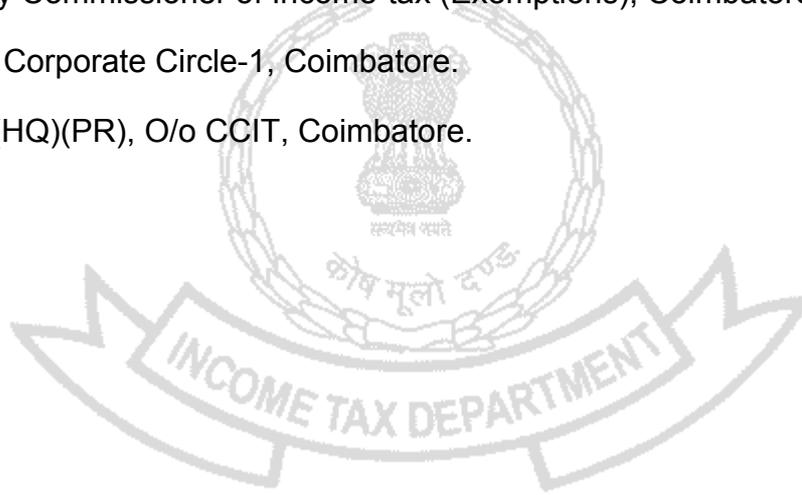
*(e) For the purpose of extension of approval, a certificate should be filed to the effect that all the conditions specified in Rule 3A of the IT Rules, 1962, continue to be satisfied and that no substantive / material change has occurred in the facts reported in the original application.*

ARUN C BHARAT  
CCIT, COIMBATORE

**Copy to:**

1) The Secretary, Central Board of Direct Taxes, North Block, New Delhi.

- 2) The Principal Chief Commissioner of Income Tax (TN &P), Chennai
- 3) The Chief Commissioner of Income-tax (Exemptions), New Delhi.
- 4) All the Chief Commissioners of Income-Tax in Tamil Nadu Region.
- 5) All the Principal Commissioners of Income-tax in Coimbatore.
- 6) The Commissioner of Income-tax (Exemptions), Chennai.
- 7) All the Addl. / Joint Commissioner of Income-tax, Coimbatore Region.
- 8) The Deputy Commissioner of Income-tax (Exemptions), Coimbatore.
- 9) The DCIT, Corporate Circle-1, Coimbatore.
- 10) The ITO (HQ)(PR), O/o CCIT, Coimbatore.



ARUN C BHARAT  
CCIT, COIMBATORE

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