



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
OFFICE OF THE DEPUTY  
COMMISSIONER OF INCOME TAX  
DCIT/ACIT(HQRS.)(TECH)

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| To,<br><br>BINU ODAYAMMATATH<br>0,0 SUNRISE EYE CARE HOSPITAL,OPP: SREEPURAM<br>ENGLISH SCHOOL,KANNUR CHETTIPEEDIKA,KANNUR<br>KANNUR,KANNUR 670004,Kerala<br>India |  |
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|---------------------------|-----------------------------|--|
| PAN:<br><b>AIGPB8816M</b> | Dated:<br><b>08/07/2025</b> | DIN & Order No :<br><b>ITBA/COM/F/17/2025-26/1078275436(1)</b> |
|---------------------------|-----------------------------|--|

Sir/ Madam/ M/s,

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

**Approval of Hospital under sub-clause (ii)(b) of the proviso  
to sub-clause (viii) of clause (2) of section 17 of the Income Tax Act, 1961**

1. In exercise of the powers vested in the undersigned under sub-clause (b) of the clause (ii) of proviso to sub-clause (viii) of clause (2) of section 17 of the Income Tax Act, 1961 (43 of 1961) read with Rule 3A of the Income Tax Rules, 1962 approval is hereby granted to **M/s. Dr. Binu's Sun Rise Eye Care & Lasik Centre (PAN : AIGPB8816M), Opposite of Sreepuram EM School, Chettipeedika, P.O. Pallikkunnu, Kannur Dist., PIN – 670004, Kerala**, for the purpose of the said sub clause in respect of medical treatment mentioned in 3A(2)(e) of the Income Tax Rules, 1962 for the **ailment/disease mentioned in Rule 3A(2)**.
2. Accordingly, any sum paid by the employer directly to **M/s. Dr. Binu's Sun Rise Eye Care & Lasik Centre (PAN : AIGPB8816M), Opposite of Sreepuram EM School, Chettipeedika, P.O. Pallikkunnu, Kannur Dist., PIN – 670004, Kerala** or any sum reimbursed to any employee in connection with medical treatment of the specified diseases or ailment as stated above of the employee or any member of his / her family in the aforesaid hospital shall not be treated as a perquisite in the hands of such employee in terms of sub-clause (b) of clause (ii) of the proviso to Section 17(2)(viii) of the Income Tax Act, 1961.
3. This order is effective for the period from **08/07/2024 to 07/07/2027**.
4. The approval is only for the purpose of proviso (ii)(b) to section 17(2)(viii) of the Income Tax Act, 1961 and shall not be construed as approval of the Central Government or the Principal Chief Commissioner of Income Tax, Kochi or any statutory authority under the Government for any other purpose.
5. The approval is subject to the hospital's continued compliance with the statutory conditions

Note: If digitally signed, the date of digital signature may be taken as date of document.  
,AAYAKAR BHAVAN, OLD RAILWAY STATION ROAD, ERNAKULAM dist., KOCHI, KOCHI, Kerala, 682018  
Email: KOCHI.DCIT.TECH@INCOMETAX.GOV.IN,

stipulated under Rule 3A(1) of the Income Tax Rules, 1962 for such approval and such modifications as may be necessitated by any amendments to the provisions governing the approval under the Income Tax Act, 1961.

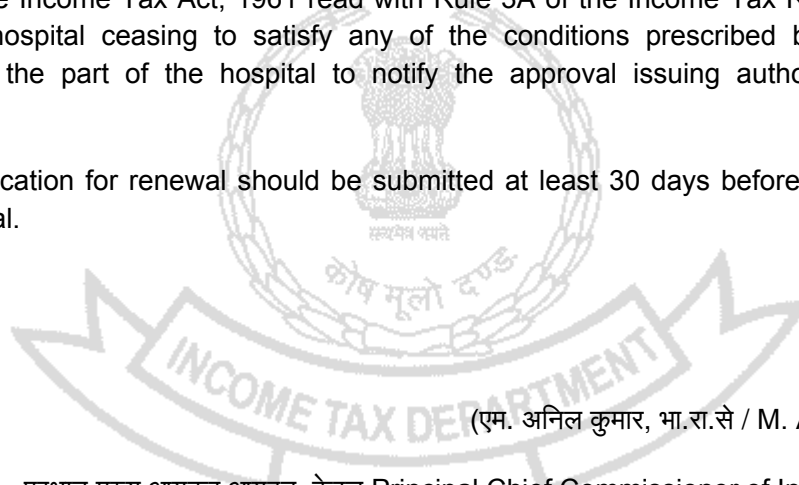
6. This order of the approval is further subject to the following terms and conditions:-

a. This approval is not transferable.

b. The hospital shall at all reasonable times be open for inspection by such officers of the Income Tax Department duly authorized in this behalf.

c. The hospital shall conform to such conditions as prescribed under proviso (ii) to section 17(2)(viii) of the Income Tax Act, 1961 read with Rule 3A of the Income Tax Rules 1962. In the event of the hospital ceasing 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 should be submitted at least 30 days before the expiry of the current approval.



Sd/-

(एम. अनिल कुमार, भा.रा.से / M. Anil Kumar, I.R.S)

प्रधान मुख्य आयकर आयुक्त, केरल Principal Chief Commissioner of Income Tax, Kerala

Copy to:-

1. **M/s. Dr. Binu's Sun Rise Eye Care & Lasik Centre (PAN : AIGPB8816M), Opposite of Sreepuram EM School, Chettipeedika, P.O. Pallikkunnu, Kannur Dist., PIN – 670004, Kerala.**
2. All the Chief Commissioners of Income Tax (CCA) in India by email.
3. All the Pr. Commissioners of Income Tax of Kerala Region by e-mail.
4. Assessing Officer: ITO, Ward – 1 & TPS, Kannur.

(एम. नवीन कुमार/M. Naveen Kumar)

सहायक आयकर आयुक्त (मुख्यालय)(तकनीकी)

Assistant Commissioner of Income Tax (HQ)(Tech.)

कृते प्रधान मुख्य आयकर आयुक्त, केरल

for the Pr. Chief Commissioner of Income Tax, Kerala

NAVEEN KUMAR MULAKALA  
DCIT/ACIT(HQRS.)(TECH)

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refer Digital Signature at the bottom of the page)

