	भारत सरकार GOVERNMENT OF INDIA	
	आयकर विभाग मुख्य आयकर आयुक्त कार्यालय प्रथम तल, आयकर भवन, कवडियार, तिरुवनंतपुरम - 695003	Income Tax Department O/o the Chief Commissioner of Income Tax, First Floor, Aayakar Bhavan, Kowdiar, Thiruvananthapuram - 695003
F.No.255/CC-TVM/Hospitals-1/2026-27		Date: 24.04.2026
DIN No. ITBA/COM/F/17/2026-27/1088629065(1)		

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

In exercise of the powers vested in the undersigned under sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of Section 17 of the Income Tax Act, 1961 read with Rule 3A of the Income Tax Rules, 1962, approval is hereby granted to **M/s Chaithanya Eye Hospital and Research Institute (PAN: AADFC9843J), Kesavadasapuram, Thiruvananthapuram** for the purpose of the said sub clause for treatment of ailments / diseases prescribed in Rule 3A(2) of the Income Tax Rules, 1962.

Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his/her or any member of his/her family at **M/s Chaithanya Eye Hospital and Research Institute (PAN: AADFC9843J), Kesavadasapuram, Thiruvananthapuram** in respect of the diseases or ailments prescribed under Rule 3A(2) of the Income-tax Rules, 1962, as mentioned in the table below shall not be treated as a perquisite for the purpose of Sections 15, 16 and 17 of the Income-tax 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 u/s 192 of the Income Tax Act, 1961 in respect of such sum.

For the purpose of sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of section 17 of the Income Tax Act, 1961, the prescribed diseases or ailments shall be following namely:

(e) ailment or disease of the eye, ear, nose or throat, requiring surgical operation.

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

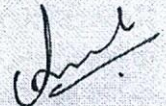
The approval accorded is limited only for the purpose of sub clause (b) of clause (ii) of the proviso to clause (viii) of sub-section (2) of Section 17 of the Income Tax Act, 1961, to the hospital at the above address and should not be construed as approval of the Central Government or the Chief Commissioner of Income Tax, Thiruvananthapuram, or any other statutory authority under the Government for any other purpose.

The approval is effective from **11.11.2025** to **10.11.2028** only. The order of approval is subject to the hospital's continued compliance with the statutory conditions prescribed under Rule 3A of the Income Tax Rules, 1962 necessary for such approval with such modifications as may be necessitated by any amendments to the provisions governing the approval under the Income Tax Act, 1961. This approval is also subject to the applicant further furnishing copies of renewals obtained from the local authorities/departments on expiry of their validity periods.

The approval is subject to withdrawal at any time, if it is found that the approval has been obtained through misrepresentation of facts and / or by fraud, 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 the facts and provisions governing the approval.

This order of approval is further subject to compliance of the following terms and conditions; -

- i. This approval is not transferable.
- ii. 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.
- iii. The Hospital shall conform to such conditions as are prescribed under sub- clause (b) of clause (ii) of the proviso to sub-clause (viii) of Section 17(2) of the Income Tax Act, 1961, read with Rule 3A(1) and 3A(2) of the Income-tax Rules, 1962. In the event that the Hospital ceases to satisfy any of the conditions prescribed under the Income-tax Act, it will be mandatory on the part of the Hospital to notify such fact immediately, to the approving authority.
- iv. The application for renewal of approval should be submitted at least **60 days** before the expiry of current approval.



V.S. Sreelekha
Chief Commissioner of Income Tax,
Thiruvananthapuram.

Copy to:

1. The Joint Secretary, CBDT, New Delhi.
2. All Pr. Chief Commissioner of Income Tax, India.
3. All the Chief Commissioners of Income Tax, India.
4. All the Pr. Commissioner of Income Tax, India.
5. The Addl. Commissioner of Income Tax- Range 1, Thiruvananthapuram.
6. The Asstt. Commissioner of Income Tax, Circle-1(1), Thiruvananthapuram.
7. M/s Chaithanya Eye Hospital and Research Institute (PAN: AADFC9843J), Kesavadaspuram, Thiruvananthapuram, Kerala