



DIN:-ITBA/COM/M/17/2025-26/1086506015(1)

भारत सरकार / Govt. of India

प्रधान मुख्य आयकर आयुक्त कार्यालय,

उ.प.क्षेत्र, आयकर भवन, सेक्टर-17 ई, चण्डीगढ़-160 017

Office of the Pr.Chief Commissioner of Income Tax, N.W. Region,

Aayakar Bhawan, Sector-17 E, Chandigarh

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e-mail : chandigarh.addlcit.hq.judicial@incometax.gov.in**F.No. Pr. CCIT/CHD/Judicial/2025-26/2(R)/17(2)/4144**Dated **24/02/2026**

Name & Address of the Assessee : M/s Grewal Eye Institute Private Limited
SCO- 168-169, Sector-9C, Chandigarh.
(PAN:AAACG5963F)

Date of Order : 24/02/2026

APPROVAL 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. (READ WITH RULES 3A (1) & 3A (2) OF THE INCOME TAX RULES, 1962)

In exercise powers conferred on the Principal Chief Commissioner of Income-tax 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, the Principal Chief Commissioner of Income Tax, North West Region, Chandigarh, having regard to the guidelines prescribed in Rules 3A(1) & 3A(2) of the Income Tax Rules, 1962, for the grant approval to a hospital, hereby grant renewal of approval to **M/s Grewal Eye Institute Private Limited**, running a hospital in the name & style as "**Grewal Eye Institute**" situated at **#168-169, Sector-9C, Chandigarh [PAN:AAACG5963F]** assessed to tax with DCIT, Circle-1(1), Chandigarh for the purpose of said sub-clause (b) of clause(ii) of the proviso to clause (viii) of sub-section(2) of section 17 of Income Tax Act, 1961.

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 following prescribed diseases as mentioned in Rule 3A(2) of the Income-Tax Rules, 1962 shall not be treated as a perquisite for the purpose of Sections 15, 16 & 17 of the Income Tax Act, 1961 as under:-

List of prescribed diseases for which treatment is available in the applicant hospital		1 (one)
Sr.No.	Name of the disease	Treatment is available
1.	Ailment or disease of the eye only, requiring surgical operation.	Yes

3. The approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income Tax, North West Region, Chandigarh or any other statutory authority under the Government, for any other purpose other than mentioned in 2 above.

4. 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.

5. This approval shall be effective from **the date of 09.09.2025 to 08.09.2026 and same may be extendable upto 3 years from the date of beginning of such approval i.e. till 08.09.2028** subject to hospital's adherence to the norms of Clinical Establishment Act, 2010 and condition that M/s Grewal Eye Institute Private Limited shall renew its provisional certificate bearing no. CEA/CHD/2025/187 issued by UT Government under clinical Establishment Act 2010 before its expiry i.e. 30.09.2026 and communicate such renewal to the Approving Authority i.e. Pr.CCIT, NWR, Chandigarh every year along with an affidavit stating therewith that the Hospital/clinic fulfills all conditions as prescribed in Rule 3A(1) of the I.T. Rules, 1962 and also incorporate the following points in their affidavits:-

- (1) No structural changes have been carried out in the building used for running the hospital,
- (2) Number of beds provided for the patients has not fallen below prescribed limit mentioned under Rule 3A(1) of the I.T. Rules, 1962.
- (3) There has been no change in the ratio of doctors and nurses to the number of beds available in the hospital/clinic.

Further, this approval is subject to the hospital's continued compliance with the statutory conditions under Rule 3A (1) of the Income Tax Act, 1962 and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961.

6. This approval is subject to terms & conditions as mentioned here under:-

- (i) This approval is not transferable and is applicable only to the premises occupied by the hospital as mentioned in para 1 of this order.

- (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 confirm to such conditions as prescribed in Rule 3A 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 to notify the authority issuing this approval of such fact immediately.
- (iv) The hospital shall inform this office if the strength of doctors or nurses falls below the number so required within seven days of such happening.
- (v) The application for renewal of approval should be submitted at least 60 days before the expiry of approval.

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(Ashok Kumar Saroha)
Principal Chief Commissioner of Income Tax,
N.W.R., Chandigarh.

Copy to:-

1. All Principal Chief Commissioner(s) of Income tax.
2. The Chief Commissioner of Income Tax, Panchkula/ Amritsar/ Ludhiana and Shimla.
3. The Director General of Income Tax (Inv.), Chandigarh.
4. The Principal Commissioner of Income Tax-1, Chandigarh.
5. The Commissioner of Income Tax (TDS)-1 and 2, Chandigarh.
6. The Commissioner of Income Tax (Exemption), Chandigarh.
7. The Additional Commissioner of Income Tax, Range-1, Chandigarh.
8. The Additional Commissioner of Income Tax (International Taxation), Chandigarh.
9. M/s Grewal Eye Institute Private Limited SCO- 168-169, Sector-9C, Chandigarh.
10. The Deputy Commissioner of Income Tax, Circle-1(1), Chandigarh (Assessing Officer.)

Danish Abdullah

(Danish Abdullah)
Joint Commissioner of Income Tax (HQ.)(Judicial),
O/o the Pr.CCIT, Chandigarh.