



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

To, VISION PLUS CENTRE LLP C-75, SECTOR- 39 NOIDA 201303, Uttar Pradesh India	
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PAN: AALFV8850E	Dated: 14/07/2025	DIN & Letter No : ITBA/COM/F/17/2025-26/1078449118(1) 710
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Letter

Subject: Renewal/Approval of hospital u/s 17(2)(viii)(ii)(b) of the Income Tax Act, 1961 read with Rule 3A of the Income Tax Rules, 1962 in the case of M/s Vision Plus Eye Centre (LLP), Kisan Tower (FF & SF), Capt. Shashikant Marg, Hoshiarpur, Sector-51, Noida (PAN:AALFV8850E)- reg.

In exercise of the powers conferred 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 read with Rule 3A of the Income Tax Rules, 1962 and having regard to guidelines prescribed therein, renewal/approval is hereby granted to M/s Vision Plus Eye Centre (LLP), Kisan Tower (FF & SF), Capt. Shashikant Marg, Hoshiarpur, Sector-51, Noida (PAN:AALFV8850E).

2. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his/her medical treatment or of any member of his/her family at the above mentioned Hospital in respect of diseases or ailments, i.e. 'ailment or disease of the eye, requiring surgical operation' only mentioned at Clause (e) prescribed under Rule 3A(2) of the Income Tax Rules, 1962, shall not be treated as a perquisite for the purposes 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 under section 192 of the Income-tax Act, 1961 in respect of such sum.

3. 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.

4. The renewal/approval is 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 and shall not be construed as approval of the Central Government or Chief Commissioner of Income Tax, Ghaziabad or any other statutory authority under the Government, for any other purpose.

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5. This renewal/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. It is also provided that this approval will automatically cease to exist if the approval accorded by the concerned Chief Medical Officer/Competent Authority is discontinued/withdrawn/cancelled.

6. The renewal/approval is valid for a period of **03 years from 26.04.2025 to 25.04.2028** and is subject to the continued compliance with the statutory conditions prescribed under Rule 3A of the Income-tax Rules, 1962 necessary for such approval and such modification as may be necessitated by any amendment to the provisions governing the approval under Income-tax Act, 1961.

7. The order of the renewal/approval is 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 the officers of the Income tax Department, as are duly authorized in this behalf.

(c) The hospital shall conform to such conditions as are prescribed 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 Rule 3A of the Income Tax Rule, 1962. In case of violation of the conditions prescribed under the Act, it will be mandatory on the part of the hospital, to intimate such fact immediately, to the approving authority.

(d) The application for renewal of approval should be submitted at least **60 days** before the expiry of the current approval.

DEVINDER KUMAR GUPTA
CCIT, GHAZIABAD

Copy to:

1. The Secretary, CBDT, North Block, New Delhi.
2. All the Pr. CCsIT.
3. All the CCsIT.
4. The PCIT, Noida.
5. The PCIT, Ghaziabad/Agra/Dehradun/Kanpur.
6. The DD (OL) for Hindi version.
7. The DCIT, Circle-5(2) (1), Noida.
8. The Secretary, CGEWCC, Kanpur.
9. The CIT(CPC-TDS), 4th Floor, Aayakar Bhawan, Sector-3, Vaishali, Ghaziabad-201010.
10. Database Cell, CBDT with request to upload this order on the departmental website.

DEVINDER KUMAR GUPTA
CCIT, GHAZIABAD

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