भारत सरकार

GOVERNMENT OF INDIA

कार्यालय प्रधान मुख्य आयकर आयुक्त बिहार और झारखण्ड

OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX BIHAR & JHARKHAND

प्रथम तल, केंद्रीय राजस्व भवन बीर चंद पटेल मार्ग, पटना-८०००००१

1st FLOOR, C.R BUILDING, BIRCHAND PATEL MARG, PATNA-800001

दूरभाषनं/TEL NO : 0612-2504447, ईमेल/Email- patna.pccit@incometax.gov.in

F.No. Pr.CCTT(B&J)/PAT/Tech-2/80037/43/2026-27/ Dated: 29.06.2026

**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)**

## ORDER

In exercise of powers conferred 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, and having regard to the guidelines prescribed in rule 3A(1) & 3A(2) of the Income-tax Rules, 1962. I, the Principal Chief Commissioner of Income-tax Bihar & Jharkhand, Patna, hereby grant approval to **Shree Balaji Netralaya, Nala Road, Patna Sadar, Patna-800004 [PAN: ADMFS0730N]**assessed to tax with **Principal Commissioner of Income-1. Patna,** for the purposes of the said sub-clause subject to the conditions mentioned in subsequent paragraphs.

2.0 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 at the hospital namely **Shree Balaji Netralaya, Nala Road, Patna Sadar, Patna-800004 [PAN: ADMFS0730N]** for diseases or ailments mentioned in Para 4 below, shall not be treated as a perquisite for the purposes of sections 15, 16 & 17 of the Income-tax Act, 1961.

3.0 The said sum shall be exempt from Income-tax in the hands of the employee provided he/she attaches with his/her return of income a certificate from the said hospital specifying the disease or ailment for which medical treatment was required and the receipt for the amount paid to the hospital. The employer will not liable to deduct tax u/s 192 in respect of such sum.

4.0 The approval is granted for the treatment of the following disease and ailments out those prescribed in Rule 3A (2) of the Income Tax Rules, 1962: -

| Clause | Prescribed Disease/Ailment |
|---|---|
| (a) | ~~Cancer~~ |
| (b) | ~~Tuberculosis~~ |

| | |
|---|---|
| (c) | ~~Acquired Immunity Deficiency Syndrome (AIDS)~~ |
| (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) | Disease or ailment 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 orthopaedic treatment.~~ |
| (g) | ~~Gynaecological or obstetric ailment or disease, requiring surgical operation, caesarean operation or laparoscopic intervention.~~ |
| (h) | ~~Ailment or disease of the organs specified in clause (d), requiring medical treatment in a hospital for at least three continuous days.~~ |
| (i) | ~~Gynaecological 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.~~ |
| (k) | ~~Mental disorder (neurotic or psychotic), requiring medical treatment in a hospital for at least three continuous days.~~ |
| (l) | ~~Drug addiction, requiring medical treatment in a hospital for at least seven 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.~~ |

5.0 Approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income-tax, Bihar & Jharkhand, Patna or any other statutory authority under the Government, for any other purpose (s).

6.0 The approval under section 17(2) of the Act, shall takes effect from **the date of issue of order and shall remain in force till three years from the date of issue of the order.**

7.0 This approval is subject to hospital's continued compliance with the statutory conditions under Rule 3A(1) necessary for such approval and such modifications as may be necessitated by any amendment to the provisions governing under the Income-tax Act, 1961 and Income Tax Rules. In the event the hospital ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the hospital for inform the authority granting the approval of such fact immediately.

8.0 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.

9.0 This approval is subject to the following additional terms and conditions:

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

(b) 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.

(c) The hospital shall conform to such conditions as prescribed in Rule 3A(1) & 3A(2) 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 ofthe Principal Officer of the hospital to notify the authority issuing this approval of such facts immediately.

(d) The application for renewal of approval should be submitted at least **90 days** before the expiry of the current approval.

(e) Subsequent approval by way of an order in writing shall be subject to fulfilment of the conditions. An affidavit to be filed to the effect that all the conditions specified in Rule-3A of the Income-tax Rules, 1962 continue to be satisfied and that no substantive/ material change has occurred in the facts reported in the original application.

-Sd-
[Dr.D.Sudhakara Rao]
Principal Chief Commissioner of Income Tax, Bihar & Jharkhand, Patna

F.No. Pr.CCTT(B&J)/PAT/Tech-2/80037/43/2026-27/ ३६३४ Dated: 29.07.2026

To,

**The Director, Mr. Shashi Mohanka,**
**M/s Shree Balaji Netralaya,**
**Nala Road, Patna Sadar,**
**Patna-800004**

प्रतिलिपि/Copy to:

1. All the Pr. Chief Commissioner of Income tax in India.
2. The Pr. Director General of Income-tax (Inv.), Patna
3. All PCsIT/CsIT in Bihar and Jharkhand Region

(Santanu Nandi)
Joint Commissioner of Income Tax(Tech)
For: Principal Chief Commissioner of Income Tax, Bihar & Jharkhand, Patna

**GOVERNMENT OF INDIA**
**MINISTRY OF FINANCE**
**INCOME TAX DEPARTMENT**
**ADDL/ JCIT (TECH) PATNA**

| | |
|---|---|
| To,<br><br>SHREE BALAJI NETRALAYA<br>NALA ROAD KADAMKUAN,Phulwari PATNA<br>Kadamkuan S.O 800003,Bihar<br>India | |

| PAN: | Dated: | DIN & Order No : |
|---|---|---|
| **ADMFS0730N** | **29/07/2026** | **ITBA/COM/F/17/2026-27/1091579111(1)** |

Sir/ Madam/ M/s,

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

**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 the case of Shree Balaji Netralaya**

SANTANU NANDI
ADDL/ JCIT (TECH) PATNA

**Copy to:**

1. All the Pr. Chief Commissioner of Income tax in India.
2. The Pr. Director General of Income-tax (Inv.), Patna.
3. All PCsIT/CsIT in Bihar and Jharkhand Region.

SANTANU NANDI
ADDL/ JCIT (TECH) PATNA

**Enclosed: Refer to attachment ATTACHMENT_100117299916.pdf**

(In case the document is digitally signed please
refer Digital Signature at the bottom of the page)



Signature Not Verified

Digitally Signed.
Name: SANTANU NANDI
Date: 29-Jul-2026 14:31:59