



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

To, SMC HEART INSTITUTE AND IVF RESEARCH CENTRE PRIVATE LIMITED A/2/501, VIP KARISHMA COM PLEX,,VIDHAN SABHA ROAD, RAIPUR, RAIPUR 492001,Chhattisgarh India	
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PAN: AAYCS9156N	Dated: 04/10/2024	DIN & Order No : ITBA/COM/F/17/2024-25/1069382449(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

ORDER UNDER SECTION 17(2) OF THE INCOME TAX -ACT, 1961

In exercise of the powers conferred by 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 Chief Commissioner of Income Tax, Raipur having regard to Rule 3A of the Income Tax Rules, 1962, do hereby grant approval to **SMC Heart Institute and IVF Research Centre Pvt. Ltd. (PAN- AAYCS9156N)**, (hereinafter called as "the hospital") represented by Dr. Satish Chainsingh Suryawanshi having License under section 4 of The Chhattisgarh State Upcharyagriha Tatha Rogopchar Sambandhi Sthapanaye Anugyapan Adhiniyam, 2010 (License No: RAIP0600/HOS) located at **VIP Estate, Vidhan Sabha Road, In front of BSNL Office, Near Ashoka Ratan, Shankar Nagar, Raipur (CG)** for the purpose of the above said sub clause only for allopathic system of medicine (Not for Indian System of Medicine and Homeopathy Treatment).

2. This order of the approval is subject to the following terms and conditions:

(i) This approval/renewal is not transferable.

(ii) The hospital shall at all reasonable time be open for inspection by such officers of the I.T. Department as are duly authorized in this behalf.

(iii) The hospital shall at all time conform to such conditions as per prescribed in sub-

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CENTRAL REVENUE BUILDING, RAI02, RAI03, RAI04, RAIPUR, Chhattisgarh, 492001
Email: RAIPUR.CCIT@INCOMETAX.GOV.IN,

clause (b) of clause(ii) of the proviso to sub-section (vi) of clause(2) of section 17 of the Income Tax Act, 1961 read with Rule 3A of the I.T. Rules, 1962. In the event that the hospital cases to satisfy any of the conditions prescribed by the law, it will be mandatory on the part of **Dr. Satish Chainsingh Suryawanshi** or any other director of **M/s SMC Heart Institute and IVF Research Centre** to notify the authority issuing this approval of such fact immediately.

(iv) This approval is valid till 03/10/2027 or such time as the conditions specified in Rule 3A of the Income Tax Rules, 1962 remain satisfied. Failure to satisfy one or more of the conditions specified in Rule 3A of the Income Tax Rules, 1962 shall result in automatic withdrawal of the approval so granted.

(v) In case renewal of approval is sought, a certificate should be filled 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.

(vi) This approval is subject to withdrawal at any time, if it is found that the approval/renewal has been obtained through fraud and /or misrepresentation of facts.

(vii) Trade License having application reference no. 4621012201003731 issued on 17.05.2024 by Raipur Municipal Corporation is valid till 17.05.2025. In case, after 17.05.2025 the hospital fails to renew its trade license for the remaining period of this approval, this approval will stand cancelled automatically.

3. This approval is granted for the treatment of the following disease and ailments:

- (a) Cancer;
- (b) Tuberculosis;
- (c) Acquired Immunity Deficiency Syndrome
- (d) Disease or ailment of the heart, blood, lymph glands, bone marrow, respiratory system, central nervous system, urinary systems, liver, gall bladder, digestive system, endocrine glands or the skin, requiring surgical operation;
- (e) Ailment or disease 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 orthopedic treatment.
- (g) Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;
- (h) Ailment or disease of the organs mentioned at (d) requiring medical treatment in a

hospital for at least three continuous days;

- (i) Gynecological 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.

4. 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 Hospital in respect of the disease mentioned in paragraph 3 above (as prescribed in Rule 3A(2) of the Income Tax Rules, 1962) 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 tax in the hands of the employees.

5. The employer will not be liable to deduct tax at source u/s 192 of the Income Tax Act, 1961 in respect of the sum covered in paragraph 4, above.

6. The approval accorded is only for the purpose of sub-clause (b) of clause (ii) of the proviso to sub-section (vi) of clause (2) of section 17 of the Income Tax Act, 1961 and shall not be construed as approval of the Central Government or the Chief Commissioner of Income Tax, Raipur or any other statutory authority under the Government, for any other purpose.

7. The above approval shall remain in force from 04/10/2024 to 03/10/2027 or till date of validity of any license to be obtained under the relevant law including License under section 4 of The Chhattisgarh State Upcharyagriha Tatha Rogopchar Sambandhi Sthapanaye Anugyapan Adhinyam, 2010 and license issued by Raipur Municipal Corporation under relevant Act whichever is earlier. Failure to satisfy one or more of the conditions specified in the said Notification now incorporated in Rule 3A of the Income Tax Rules, 1962 shall result in withdrawal of the approval so granted.

8. The application for renewal of approval should be submitted at least 90 days before the expiry of the current approval.

APARNA MOHANIA KARAN
CCIT, RAIPUR

Copy to:

1. The Secretary, Central Board of Direct Taxes, North Block, New Delhi-110001.
2. All the Pr. Chief/Chief Commissioner of Income Tax in India.
3. The Pr. Commissioner of Income Tax in M.P./C.G. Region.
4. The Pr. DIT (Inv), Raipur.
5. All the Addl. CsIT/Jt. CsIT in Raipur/Bilaspur region with request to forward a copy of this order of all A.Os under their charge.
6. The applicant hospital - SMC Heart Institute and IVF Resarch Centre, VIP Estate, Vidha Sabha Road, Infront of BSNL Office, Near Ashoka Ratan, Shankar Nagar, Raipur (CG).
7. The Director of Health Services, Govt. of Chhattisgarh.
8. The ITO-3(1), Raipur.
9. Guard File.

APARNA MOHANIA KARAN
CCIT, RAIPUR

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