



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
OFFICE OF THE CHIEF  
COMMISSIONER OF INCOME TAX  
CCIT, MUMBAI-3

To, CYTOCURE MEDICARE PRIVATE LIMITED 1ST FLOOR ZAVER MAHAL, PL OT NO.145,R.B MEHTA MARG GHATKOPAR EAST MUMBAI, MUMBAI CITY 400077,Maharashtra India	
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PAN: AAHCC9435D	Dated: 05/06/2024	DIN & Order No : ITBA/COM/F/17/2024-25/1065418304(1) / 334
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

Sub : Approval of hospitals 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 in the case of M/s. CYTOCURE MEDICARE PRIVATE LIMITED, PAN: AAHCC9435D, having registered office at 1<sup>ST</sup> Floor, Zaver Mahal, Plot No.145, R B Mehta Marg, Ghatkopar East, Mumbai – 400 077 and Hospital at Silver Point, 601/602 Sant Narsingh Mehta Road, Kasturi Park, Maneklal Estate, Ghatkopar West, Mumbai 400 086 – Reg.

Ref: Application for approval u/s.17(2) filed on 09.08.2023 and report received from Pr.CIT-6, Mumbai on 01.12.2023 & 10.05.2024.

**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, read with Rule 3A of the Income Tax Rules, 1962, approval is hereby granted to M/s. CYTOCURE MEDICARE PRIVATE LIMITED, having its registered office at 1<sup>ST</sup> Floor, Zaver Mahal, Plot No.145, R B Mehta Marg, Ghatkopar East, Mumbai – 400 077 and Hospital at Silver Point, 601/602 Sant Narsingh Mehta Road, Kasturi Park, Maneklal Estate, Ghatkopar West, Mumbai 400 086 for the purpose of the said provision.

Note: If digitally signed, the date of digital signature may be taken as date of document.

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2. The approval is applicable only in relation to any sum paid by the employer in respect of any expenditure actually incurred by the employee on his medical treatment or treatment of any member of his family in the aforesaid hospital only for ailments as prescribed under Rule 3A(2) of the Income Tax Rules, 1962.

3. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his medical treatment or treatment of any member of the family at M/s. CYTOCURE MEDICARE PRIVATE LIMITED, having its registered office at 1<sup>ST</sup> Floor, Zaver Mahal, Plot No.145, R B Mehta Marg, Ghatkopar East, Mumbai – 400 077 and Hospital at Silver Point, 601/602 Sant Narsingh Mehta Road, Kasturi Park, Maneklal Estate, Ghatkopar West, Mumbai 400 086, in respect of the following treatments prescribed under 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 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.

List of Treatments under Rule 3A(2) in respect of which the hospital is approved u/s.17(2) are:

(a) Cancer,

(b) Tuberculosis,

(c) 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.

4. The hospital shall issue a certificate to 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.

5. The 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 the Chief Commissioner of Income-tax – 3, Mumbai, or any other statutory authority under the government for any other purpose.

6. This approval is effective for a period from **01.04.2024** and shall remain in force till **31.03.2026** for the treatment of ailments only as prescribed under Rule 3A(2) of the Income Tax Rule 1962, unless withdrawn/cancelled. This approval is subject to the hospital's continued compliance with the statutory conditions prescribed under



the Rule 3A of the Income-tax Rules, 1962, necessary for such approval and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income-tax Act, 1961.

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

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 mentioned above shall at all reasonable times be open for inspection by such officers of the Income Tax Department as are duly authorised 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 clause (viii) of sub-section (2) of Section 17 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 Principal Officer to intimate such fact immediately to the approving authority.

iv) The application for renewal of approval should be submitted at least 30 days before the expiry of current approval.

v) For the purpose of extension of approval, a certificate should be filed to the effect that all the conditions prescribed 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.



(SUMEET KUMAR)

**Chief Commissioner of Income Tax-3,  
Mumbai**

Copy to :

1. M/s. CYTOCURE MEDICARE PRIVATE LIMITED, having its registered office at 1<sup>ST</sup> Floor, Zaver Mahal, Plot No.145, R B Mehta Marg, Ghatkopar East, Mumbai – 400 077
2. The Secretary, CBDT, North Block, New Delhi.
3. The Principal Chief Commissioner of Income Tax, Mumbai
4. All the Chief Commissioners of Income Tax.
5. The Principal Commissioner of Income Tax-6, Mumbai.

6. The Addl.CIT, Range – 14(1), Mumbai.
7. The ACIT-14(1)(2), Mumbai

**ITO (HQ) to CCIT-3, Mumbai**

SUMEET KUMAR  
CCIT, MUMBAI-3