



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
OFFICE OF THE CHIEF  
COMMISSIONER OF INCOME TAX  
CCIT, BENGALURU-1

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| To,<br><br>SHIVA AND SHIVA ORTHOPAEDIC HOSPITAL PRIVATE LIMITED<br>No.146,Infantry Road Opp. Police Commissioner Office<br>Bangalore 560001,Karnataka<br>India |  |
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|                           |                             |  |
|---------------------------|-----------------------------|--|
| PAN:<br><b>AAICS6819E</b> | Dated:<br><b>12/08/2024</b> | DIN & Order No :<br><b>ITBA/COM/F/17/2024-25/1067531117(1)</b> |
|---------------------------|-----------------------------|--|

Sir/ Madam/ M/s,

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

F.No. 17(2)/SH-RB/CCIT/BNG-1/2020-21

**PROCEEDINGS OF THE CHIEF COMMISSIONER OF INCOME-TAX, BENGALURU-1,  
BENGALURU**

**G. APARNA RAO, IRS**

Chief Commissioner of Income-tax,  
Bengaluru-1, Bengaluru

Sub.: Approval of Hospital u/s 17(2) of the Income-tax Act, 1961 in the case of **M/s Sparsh Hospital (a unit of M/s Shiva & Shiva Orthopaedic Hospital Private Limited), #8, Ideal Homes, HBCS Layout, Javarandoddi, Rajarajeshwari Nagar, Bengaluru-560098** - reg.

Ref.: Assessee's application dtd. 22.03.2021

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

**ORDER DATE : 09.08.2024**

The applicant, **M/s Sparsh Hospital (a unit of M/s Shiva & Shiva Orthopaedic Hospital Private Limited), #8, Ideal Homes, HBCS Layout, Javarandoddi, Rajarajeshwari Nagar, Bengaluru-560098** filed an application on 22.03.2021 seeking approval u/s 17(2) of the Income-tax Act, 1961.

2. The Asst. Commissioner of Income-tax, Circle-2(2)(1), Bengaluru has conducted necessary enquiries & inspections and accordingly, a report was forwarded to this office through the PCIT-2, Bengaluru. The report and the enclosures were considered and it is seen that the said hospital satisfies the conditions as specified in section 17(2) of the Income-tax Act, 1961.

Note: If digitally signed, the date of digital signature may be taken as date of document.  
,CENTRAL REVENUE BUILDING, QUEENS ROAD, BENGALURU, Karnataka, 560001  
Email: BANGALORE.CCIT1@INCOMETAX.GOV.IN,

3. In exercise of the powers conferred under sub clause (b) of clause (ii) of the proviso to sub section (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, I, the Chief Commissioner of Income-tax, Bengaluru-1, Bengaluru hereby **approve** M/s Sparsh Hospital (a unit of M/s Shiva & Shiva Orthopaedic Hospital Private Limited), Unit located at Rajarajeshwari Nagar, Bengaluru-560098 for the purpose of said sub-clause (b) of clause (ii) of the proviso to sub-section (2) of section 17 of the Income-tax Act, 1961.

4.1 Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his medical treatment or of any member of his family at **M/s Sparsh Hospital (a unit of M/s Shiva & Shiva Orthopaedic Hospital Private Limited), #8, Ideal Homes, HBCS Layout, Javarandoddi, Rajarajeshwari Nagar, Bengaluru-560098** in respect of the diseases or ailments 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.

| Sub-rule | Diseases or ailments prescribed under Rule 3A(2)  |
|----------|---|
| (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 system, 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 orthopaedic treatment;  |
| (g)      | gynaecological 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)      | 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)      | <del>drug-addiction requiring medical treatment in a hospital for at least seven continuous days;</del>   |
| (m)      | anaphylectic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.  |

The employer(s) will not be liable to deduct tax under section 192 of the Income-tax Act, 1961 in respect of such sum.

4.2 The 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 in payment to the Hospital and for medicines along with the relevant bills.

5. The approval accorded above is only for the purpose of sub clause (b) of clause (ii) of the proviso to 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, Bengaluru-1, Bengaluru or any other statutory authority under the Government for any other purpose.

6. The approval is effective for a period of 3 years from the date of this order (**i.e. from 09.08.2024 to 08.08.2027**). This approval is subject to Hospital's continued compliance with the statutory conditions prescribed under Rule 3A of the Income-tax Rules, 1962, necessary for such approval and such modifications as may be necessitated by an amendment to the provisions governing the approval under the Income-tax Act, 1961. This approval is subject to the applicant's further furnishing copies of renewals obtained from the local authorities on expiry of their validity periods.

7. The order of the approval is subject to the following terms and conditions:-

- a. This approval is not transferable;
- b. The hospital shall be open for inspection by such officers of the Income-tax Department as are duly authorised in this behalf at all reasonable times;
- c. The hospital shall conform to such conditions as are prescribed under sub-clause (b) of clause (ii) of the proviso to sub clause (viii) of sub-section (2) to section 17 of the Income-tax Act, 1961 read with Rule 3A of the Income-tax Rules, 1962. In the event that the hospital ceases to satisfy any 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 30 days before the expiry of current approval;
- e. For the purpose of extension of approval, a certificate should be filed to the effect that all the conditions specified in Rule 3A of the IT Rules, 1962, continue to be satisfied and that no substantive/material change has occurred in the facts reported in the original application.

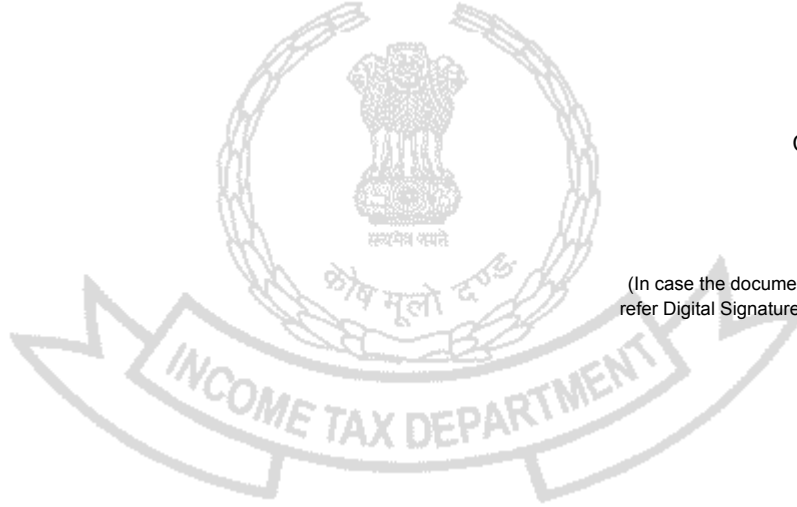
Hindi Version follows.

G APARNA RAO  
CCIT, BENGALURU-1

**Copy to:**

1. The Joint Secretary, CBDT, New Delhi,
2. The Pr. Chief Commissioner of Income-tax, Karnataka & Goa Region, Bengaluru,

3. The Director General of Income-tax (Inv.), Bengaluru
4. The Chief Commissioner of Income-tax, TDS/International Txn(South Zone), Bengaluru
5. All the Pr. Chief Commissioners of Income-tax in India
6. All the Chief Commissioners of Income-tax in India
7. The Pr. Commissioners/Directors of Income-tax, Central/Intl. Taxation /NADT-RC/ Audit/ ITAT/ Judicial/ Admn. & CO/Exemption/Transfer Pricing/I &CI/ CPC, Bengaluru.
8. The Pr. Commissioners of Income-tax, Bengaluru-1/2/3 / Hubballi / Panaji



G APARNA RAO  
CCIT, BENGALURU-1

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