



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

To, SAURASHTRA MEDICARE LLP ADITYA HOSPITAL ,6 MANHAR PLOT, VIDYANAGAR MAIN ROAD, RAJKOT 360001,Gujarat India	
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PAN: ACTFS3332C	Dated: 09/01/2025	DIN & Order No : ITBA/COM/F/17/2024-25/1072013178(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

ORDER

Approval under sub clause (b) of clause (ii) of the proviso to the sub clause (viii) of clause (2) of section 17 of the Income Tax Act, 1961.

Saurashtra Medicare LLP, (PAN- ACTFS3332C). Unit-1 Synergy Superspecialty Hospital, Rajkot & Unit-2 Star Synergy Hospital, Rajkot. has sought approval under sub clause (b) of clause (ii) of the proviso to sub clause (viii) of clause (2) of section 17 of the Income Tax, 1961.

2. In exercise of powers conferred by 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 (43 of 1961) read with Rule 3A(1) of the I.T. Rules 1962 and in view of the recommendation of Principal Commissioner of Income Tax-1, Rajkot, I, the Chief Commissioner of Income Tax, Rajkot, hereby approve **Saurashtra Medicare LLP, (PAN- ACTFS3332C) Unit-1 Synergy Superspecialty Hospital, 150ft. Ring Road, Synergy Circle, Ayodhya Chowk, Opp. Gokul Mathura App. Rajkot-360 005 & Unit-2 Star Synergy Hospital, Mavdi Main Road, Opp. Vishveshwar Mahadev Temple, Rajkot-360004** for the purpose of said clause.

3. 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 **Saurashtra Medicare LLP, (PAN- ACTFS3332C) Unit-1 Synergy Superspecialty Hospital, 150ft. Ring Road, Synergy Circle, Ayodhya Chowk, Opp. Gokul Mathura**

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:615, AAYAKAR BHAWAN, RACE COURSE RING ROAD, RAJKOT, Gujarat, 360001
Email: RAJKOT.CCIT@INCOMETAX.GOV.IN,

App. Rajkot-360 005 & Unit-2 Star Synergy Hospital, Mavdi Main Road, Opp. Vishveshwar Mahadev Temple, Rajkot-360004 in respect of medical treatment of the diseases or ailments mentioned in Rule 3A(2) of the Income Tax Rules, 1962 shall not be treated as a perquisite for the purposes of section 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.

4. The Hospital shall issue a certificate to the Employer who avails the medical facility specifying the disease of 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. This order is effective for a period of three years from date **08/01/2025 to 07/01/2028** for the treatment of all diseases mentioned in Rule 3A(2) of the Income Tax Rules, 1962.

6. The approval is only for the purpose of 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 and shall not be construed as approval of the Central Government or the Chief Commissioner of Income Tax, Rajkot or any other statutory authority under the Government for any other purpose.

7. This approval is subject to the hospital's continued compliance with the statutory conditions necessary under I.T. Rule 3A(1) for such approval and such modifications as may be necessitated by any amendments to the provisions governing the approval under the Income Tax Act, 1961.

8. The order of the 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 such Officer 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 sub clause (viii) of clause 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 by law, it shall be mandatory on the part of the hospital to notify the approval issuing authority of such fact immediately.

(d) The application for renewal of approval should be submitted at least 30 days

before the expiry of the current approval.

Copy forwarded to:-

- (1) The Secretary CBDT, New Delhi
- (2) The Pr. Chief CIT, Ahmedabad.
- (3) The Chief CIT-I /II Ahmedabad
- (4) The Chief CIT-Baroda & Surat
- (5) The DGIT(Inv.), Ahmedabad
- (6) The Pr.CIT-1, Rajkot
- (7) The Pr. CIT-Jamnagar
- (8) The Addl.CIT, Range-1(1), Rajkot
- (9) The ACIT, Circle-1(1), Rajkot.
- (10) **Saurashtra Medicare LLP**, Unit-1 Synergy Superspecialty Hospital, 150ft. Ring Road, Synergy Circle, Ayodhya Chowk, Opp. Gokul Mathura App. Rajkot-360 005 & Unit-2 Star Synergy Hospital, Mavdi Main Road, Opp. Vishveshwar Mahadev Temple, Rajkot-360004.

RAJESH KUMAR GUPTA
CCIT, RAJKOT

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