



मुख्य आयकर आयुक्त कार्यालय, बेंगलुरु-1, बेंगलुरु
Office of the Chief Commissioner of Income tax, Bengaluru-1, Bangalore
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F.No. CCIT/BNG-1/17(2)/2019-20

Dated:26.06.2019

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

SHRI B.R. BALAKRISHNAN, 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.Narayana Super Speciality Hospital (A unit
of Narayana Hrudayalaya Ltd), Plot No.3201, V Block, Sector 24,
DLF Phase III, Molsary Raod, Gurugram, Harayana - regarding.

Ref: Assessee's application dated 22.03.2018

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

M/s.Narayana Super Speciality Hospital (a Unit of Narayana Hrudayalaya Limited)
Plot No.3201, V Block, Sector 24, DLF Phase III, Molsary Road, Gurugram, Harayana has filed
an application dated 22.03.2018 seeking approval u/s 17(2) of the Income-tax Act, 1961.

2. The Asst. Commissioner of Income-tax, Circle 2(3)(1), Bengaluru has conducted
necessary enquiries & inspections and forwarded the report. The report and the enclosures
were considered.

2.1 The assessee, M/s.Narayana Super Speciality Hospital (a Unit of Narayana
Hrudayalaya Limited) is running a hospital and it is seen from the details placed before me
that the said hospital satisfies the conditions as specified in Section 17(2) of the Income-tax
Act, 1961.

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अपर आयकर आयुक्त (मुख्या.) (प्रशा.)	अपर आयकर आयुक्त (मुख्या.) (व्यवस्थापक)
अपर आयकर आयुक्त (मुख्या.) (सहायक एवं सी.सी.एस.)	अपर आयकर आयुक्त (सी.एस.)

अपर आयकर आयुक्त (मुख्या.) (समन्वय)	संबंधित अपर आयकर आयुक्त (न्यायिक)
आयकर अधिकारी (मुख्या.) (समन्वय)	अपर आयकर आयुक्त (मुख्या.) (प्रशा.)
आयकर अधिकारी (एकल विद्वत्)	अपर आयकर आयुक्त (मुख्या.) (व्यवस्थापक)
समाशोधन प्रकोष्ठ	अपर आयकर आयुक्त (मुख्या.)

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2.2 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.Narayana Super Speciality Hospital (a Unit of Narayana Hrudayalaya Limited) Plot No.3201, V Block, Sector 24, DLF Phase III, Molsary Road, Gurugram, Harayana** 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.

2.3. 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 approve **M/s.Narayana Super Speciality Hospital (a Unit of Narayana Hrudayalaya Limited) Plot No.3201, V Block, Sector 24, DLF Phase III, Molsary Road, Gurugram, Harayana** 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 No.	Diseases or ailments prescribed under Rule 3A(2)
(a)	Cancer
(b)	Tuberculosis
(c)	acquired Immunity Deficiency Syndrome (AIDS)
(d)	Disease of ailment of 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 vertebrate 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 in at (d) requiring medical treatment in a hospital for atleast three continuous days.
(i)	Gynaecological or obstetric ailment or disease requiring medical treatment in a hospital for atleast three continuous days
(j)	Burn injuries requiring medical treatment in a hospital for atleast three continuous days
(k)	Mental disorder, neurotic or psychotic requiring medical treatment in a hospital for atleast three continuous days
(l)	Drug addiction requiring medical treatment in a hospital for atleast seven continuous days
(m)	Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for atleast three continuous days.

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

3. 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.
4. The approval is only for the purpose of sub clause (b) of clause (ii) of the proviso to sub section (2) of sec. 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, or any other statutory authority under the Government for any other purpose.
5. The approval is effective from the date of this letter and shall remain in force until and unless withdraw/cancelled. This approval is subject to Hospitals'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.
6. 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.



Sd/-

(B.R.BALAKRISHNAN)

Chief Commissioner of Income-tax,
Bengaluru-I, Bengaluru.

To
M/s.Narayana Super Speciality Hospital
(a Unit of Narayana Hrudayalaya Limited)
Plot No.3201, V Block, Sector 24,
DLF Phase III, Molsary Road,
Gurugram, Hararyana

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