



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

To,  NINE PEARLS HEALTHCARE PVT.LTD Vallabh Nagar Near Mumbai Naka, Mumbai Agra Highway Nashik 422006, Maharashtra India	
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Dated: <b>05/01/2024</b>	DIN & Order No : <b>ITBA/COM/F/17/2023-24/1059408443(1)</b>
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Sir/ Madam/ M/s,

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

In exercise of the powers of CCIT, Pune, approval is hereby given to M/s Nine Pearls Healthcare Private Limited, Vallabh Nagar, Near Mumbai Naka Mumbai Agra Highway, Nashik-422006 for the purpose of the said sub-clause subject to the conditions mentioned herein below.

02. Any sum paid by an employer in respect of any expenditure actually incurred by the employee on his/her medical treatment or medical treatment of any member of his/her family in respect of any of the diseases or ailments mentioned in para 4 below, in **M/s Nine Pearls Healthcare Private Limited, Vallabh Nagar, Near Mumbai Naka Mumbai Agra Highway, Nashik-422006** shall not be treated as a perquisite for the purposes of sections 15, 16 and 17 of the Income-tax Act, 1961.

03. The said sum shall be exempt from Income-tax in the hands of the employee provided he / she attaches with his/her return of income a certificate from the said hospital specifying the disease or ailment for which medical treatment was required and the receipt for the amount paid to the hospital. The employer will not be liable to deduct tax u/s. 192 in respect of such sum.

04. **The approval is granted for the treatment of the following diseases and ailments out of those prescribed in Rule 3A(2) of I.T. Rules, 1962 :-**

- (a) Cancer
- (b) Tuberculosis;

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- (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 skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment;
- (g) Gynecological or obstetric ailments or diseases requiring surgical operations, cesarean or laparoscopic intervention;
- (h) Ailment or disease of the organs mentioned at (d) above requiring medical treatment in a hospital for at least three continuous days;
- (i) Gynecological or obstetric ailments or diseases 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;
- (m) Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days;

05. As per Rule 3A(1), the hospital should be registered with the local authority for getting approval under the above sub-clause. The certificate issued u/s. 5 of the Bombay Nursing Homes Registration Act, 1949 in this case is valid up to 31<sup>st</sup> March, 2025.

**The approval is, therefore, effective from 04.01.2024 to 31.03.2025.**

06. This approval is subject to the hospital's continued compliance with the statutory conditions for such approval under Rule 3A and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income-tax Act and the Income-tax Rules. In the event the hospital ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the hospital to inform the authority granting the approval of such fact immediately.

07. This approval is liable to be withdrawn at any time if it is found that the approval has been obtained through misrepresentation of facts or necessary conditions as stipulated in sub-rule(1) of Rule 3A of the Income-tax Rules, 1962 are not fulfilled. The approval is also subject to modification/withdrawal, if necessitated by subsequent changes in the provisions governing the approval.

**This approval is subject to the following further terms and conditions:**

(a) This approval is not transferable.

(b) The hospital shall at all reasonable times be open for inspection by the authority of the Income-tax Department, duly authorized in this behalf.

SYED NASIR ALI  
CCIT, PUNE

Copy to:

- (1) All the Pr.Chief Commissioners of Income tax in India (CCA).
- (2) The PCIT-1, Nashik.
- (3) The PCIT- 4, Pune
- (4) The PCIT- 1, Thane.

SYED NASIR ALI  
CCIT, PUNE

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