



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

To, PRASAD NETRALAYA Shree Krishna Prasad Building M G Road, Lalbagh Mangaluru 575003, Karnataka India	
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PAN: AANFP9083H	Dated: 22/12/2023	DIN & Order No : ITBA/COM/F/17/2023-24/1059012573(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

F.No. 17(2)/PNSSH-M/CCIT/BNG-1/2023-24

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 Prasad Netralaya Super Specialty Eye Hospital (PAN: AANFP9083H)**, Near Mahalakshmi Temple, Pump well, Ujjodi NH-66, **Mangalore-575002 - Reg.**

Ref. : Assessee's application dtd. 22.03.2019

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

M/s Prasad Netralaya Super Specialty Eye Hospital (PAN: AANFP9083H), Near Mahalakshmi Temple, Pump well, Ujjodi NH-66, **Mangalore-575002** filed an application on 22.03.2019 seeking approval u/s 17(2) of the Income-tax Act, 1961 before the erstwhile Chief Commissioner of Income Tax, Panaji which was forwarded to this office on 03.05.2022.

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,

2. The Income-tax Officer, Ward-2(1), Mangalore has conducted necessary enquiries & inspections and accordingly, a report along with Inspector's report was forwarded to this office through the PCIT, Panaji. 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.

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 Prasad Netralaya Super Specialty Eye Hospital, Near Mahalakshmi Temple, Pump well, Ujjodi NH-66, Mangalore-575002, 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 Prasad Netralaya Super Specialty Eye Hospital, Near Mahalakshmi Temple, Pump well, Ujjodi NH-66, Mangalore-575002**, 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)
(e)	Ailment or disease of the eye, requiring surgical operation.

The employer 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 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, 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 22.12.2023 to 21.12.2026**). 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

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