



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

To, HELSE MEDICAL SCIENCES PRIVATE LIMITED M/S SWASTHA HOSPITAL GRAHAM BAZAAR TINIALI, A.T.ROAD DIBRUGARH 786001,Assam India	
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PAN: AAFCH8364L	Dated: 05/02/2024	DIN & Order No : ITBA/COM/F/17/2023-24/1060493513(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

F.No. CCIT/SHG/SBR/T-6(14)/2023-24

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

In exercise of the powers conferred by sub-clause (b) of clause (ii) of the proviso to clause (viii) of sub-section (2) of Section 17 of the Income Tax Act, 1961, read with Rule 3A of the Income Tax Rules, 1962, renewal of approval is hereby granted to **M/s Swastha Hospital (A Unit of Helse Medical Sciences Pvt. Ltd), (PAN: AAFCH8364L), Graham Bazaar Tiniali, A.T. Road, Dibrugarh, Assam – 786001**, for the purpose of said proviso.

2. The approval is applicable only in relation to any sum paid by the employer in respect of any expenditure actually incurred by the employee on his medical treatment or treatment of any member of his family in the aforesaid hospital only for the following diseases or ailments prescribed under rule 3A(2) of the Income Tax Rules, 1962:

(i) 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;

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,AAYKAR BHAWAN, MAHATMA GANDHI ROAD, SHILLONG, Meghalaya, 793001
Email: SHILLONG.CCIT@INCOMETAX.GOV.IN,

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(ii) Ailment or disease of the organs mentioned at (d), requiring medical treatment in a hospital for at least three continuous days;

(iii) Gynaecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days;

(iv) Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

3. The approval accorded should not be construed as approval of the Government of India or the Chief Commissioner of Income Tax, Shillong or any other statutory authority under the Government, for any other purpose (s).

4. This approval is subject to withdrawal at any time, if it is found that the approval has been obtained through fraud and/ or misinterpretation of facts, or necessary conditions as stipulated in Sub-rule (1) of Rule 3A of the Income Tax Rules, 1962 are not fulfilled and is subject to modification / withdrawal, if necessitated by subsequent changes in the provisions governing the approval.

5. The approval is effective from **01/04/2023 to 31/03/2026**, and is subject to the hospital's continued compliance with the statutory conditions necessary for such approval and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961.

6. 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 relevant bills.

7. This approval is subject to terms and conditions as mentioned hereunder:-

(i) This approval is not transferrable.

(ii) The hospital shall be open at all reasonable times for inspection by such Income-tax authority (/ies) as duly authorized in this behalf.

(iii) The hospital shall confirm to such conditions as are prescribed under sub-clause (b) of the clause (ii) of the proviso to clause (viii) of sub-section (2) of Section 17 of the Income Tax Act, 1961 read with Rule 3A of the Income Tax Rules, 1962. In the event the hospital ceases to satisfy any of the conditions prescribed under the Act, it will be mandatory on the part of the hospital to notify the authority issuing this approval of such fact immediately.

(iv) The application for renewal of approval should be submitted at least 60 days before the expiry of current approval.

SHRIKANT KUMAR AMBASTHA
CCIT, SHILLONG

Copy to:

1. All PCCsIT in India.
2. The PCIT, Shillong.
3. The Addl./Jt. CIT, Range-1, Dibrugarh (with a request to forward this order to the Jurisdictional AO and ensure that the renewal of licences is checked from time-to-time).
4. The Chief Medical and Health Officer, Dibrugarh, Govt. of Assam, Dibrugarh - 786001

SHRIKANT KUMAR AMBASTHA
CCIT, SHILLONG

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