GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE DEPUTY
COMMISSIONER OF INCOME TAX
DCIT/ACIT(HQRS.)(TECH)

To, NORTH SOUTH EYE CARE ASSOCIATES PRIVATE LIMITED Mini Bye Pass Road , Puthiyara Kozhikode 673004,Kerala India	

PAN: **AAECN4510F**	Dated: **21/11/2024**	DIN & Order No : **ITBA/COM/F/17/2024-25/1070523680(1)**

Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

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

1. In exercise of the powers vested in the undersigned under sub-clause (b) of the clause (ii) of proviso to sub-clause (viii) of clause (2) of section 17 of the Income Tax Act, 1961 (43 of 1961) read with Rule 3A of the Income Tax Rules, 1962 approval is hereby granted to **M/s. North South Eye Care Associates Limited (PAN : AAECN4510F), Mini Bypass Road, P.O. Puthiyara, Kalluthankadavu, Kozhikode, PIN – 673004, Kerala,** for the purpose of the said sub clause in respect of medical treatment of ailment of disease of the eye requiring surgical operation mentioned in **sub-clause (e) of Rule 3A(2)** of the Income Tax Rules, 1962.

2. Accordingly, any sum paid by the employer directly to **M/s. North South Eye Care Associates Limited** or any sum reimbursed to any employee in connection with medical treatment of the specified diseases or ailment as stated above of the employee or any member of his / her family in the aforesaid hospital shall not be treated as a perquisite in the hands of such employee in terms of sub-clause (b) of clause (ii) of the proviso to Section 17(2)(viii) of the Income Tax Act, 1961.

3. This order is effective for the period from **11/06/2024 to 31/03/2027.**

4. The approval is only for the purpose of proviso (ii)(b) to section 17(2)(viii) of

the Income Tax Act, 1961 and shall not be construed as approval of the Central Government or the Principal Chief Commissioner of Income Tax, Kochi, Kerala or any statutory authority under the Government for any other purpose.

5. The approval is subject to the hospital's continued compliance with the statutory conditions stipulated under Rule 3A(1) of the Income Tax Rules, 1962 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.

6. This order of the approval is further 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 officers of the Income Tax Department duly authorized in this behalf.

c. The hospital shall conform to such conditions as prescribed under proviso (ii) to section 17(2)(viii) of the Income Tax Act, 1961 read with Rule 3A of the Income Tax Rules 1962. In the event of the hospital ceasing to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the hospital to notify the approval issuing authority of such fact immediately.

d. The application for renewal should be submitted at least 30 days before the expiry of the current approval.

Sd/-

(Preeti Garg, IRS)

Principal Chief Commissioner of Income Tax, Kerala

Copy to:

1. **M/s. North South Eye Care Associates Limited (PAN : AAECN4510F), Mini Bypass Road, P.O. Puthiyara, Kalluthankadavu, Kozhikode, PIN – 673004, Kerala**

2. All the Chief Commissioners of Income Tax (CCA) in India by email.
3. All the Pr. Commissioners of Income Tax of Kerala Region by e-mail.
4. Assessing Officer: ACIT, Circle– 1(1) & TPS, Kozhikode.

(M. Naveen Kumar)

Asst. Commissioner of Income Tax (HQ)(Tech),

For the Principal Chief Commissioner of Income Tax, Kerala

NAVEEN KUMAR MULAKALA
DCIT/ACIT(HQRS.)(TECH)

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

This document is digitally signed
Signer: NAVEEN KUMAR MULAKALA
Date: Thursday, November 21, 2024 3:29 PM