



PROCEEDINGS OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOMETAX
HYDERABAD

SHRI SHYAMA PRASAD CHOUDHURY, IRS,
Pr. Chief Commissioner of Income Tax, Hyderabad.
#10-2-3, 10th Floor, 'C' Block, I.T. Towers,
A.C. Guards, Hyderabad.-500 004.
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F.No.Pr. CCIT/Tech/15(3)/17(2)(viii)(ij)(b)/2017-18

Dated :20-03-2018

Sub: Approval as per proviso (ii) (b) under clause (viii) of Section 17(2) of the Income Tax Act, 1961 in the case of M/s **MAA Hospitals Pvt Ltd.** #Plot No. 1266 & 1265A, Near Checkpost, Road NO. 36, Jubilee Hills, Hyderabad-500 003.
- Order - Issue of Regarding.

Ref: Assessee's application filed on 07/12/2017.

::ORDER::

MAA Hospitals Pvt Ltd. #Plot No. 1266 & 1265A, Near Checkpost, Road NO. 36, Jubilee Hills, Hyderabad-500 003 has filed an application for approval as per proviso (ii) (b) under clause (viii) of Section 17(2) of the Income Tax Act, 1961 in this office on 04/10/2017.

2. The application has been considered with reference to the relevant provisions of the I.T. Act, 1961 read with I.T. Rules, 1962 and the relevant records. In exercise of the powers conferred by proviso (ii)(b) to Clause (viii) of sub-section (2) of Section 17 of the Income Tax Act, 1961, I, the Principal Chief Commissioner of Income tax, Hyderabad hereby approve **MAA Hospitals Pvt Ltd.** #Plot No. 1266 & 1265A, Near Checkpost, Road NO. 36, Jubilee Hills, Hyderabad-500 003 for the purpose of clause (ii) (b) of the proviso to section 17(2)(viii) of the Income Tax Act, 1961.
3. Any sum paid by an employer directly to **MAA Hospitals Pvt Ltd.** #Plot No. 1266 & 1265A, Near Checkpost, Road NO. 36, Jubilee Hills, Hyderabad-500 003 for the purpose of medical treatment of the specified diseases or ailments mentioned in Rule 3A of Income Tax Rules, 1962, of any employee or any member of family of such employee, shall not be treated as perquisite for the purpose of Section 15 read with section 17 of the Income Tax Act, 1961 and such sum shall be exempt from Income Tax in the hands of the employee.
4. The approval is only for the purpose of clause (ii) (b) of the proviso 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, Hyderabad or any statutory authority under the Government for any other purpose.
5. This approval is subject to the hospital's continued compliance with the statutory conditions under Rule 3A(1) 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 above approval is granted subject to the following terms and conditions:
- The approval is not transferable;
 - The hospital shall at all reasonable times be open for inspection by such officials of the Income Tax Department as / or duly authorized in this behalf;
 - The Hospital shall conform to such conditions as are prescribed under proviso (ii)(b) to clause (viii) of sub-section (2) to Section 17 of the Income Tax Act, 1961 and Rule 3A(1) of 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 notify the approval issuing Authority of such fact immediately.
 - The application for renewal of approval should be submitted at least 30 days before the expiry of current approval.
 - 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 I.T.Rules, 1962 continue to be satisfied and that no substantive / material change has occurred in the facts reported in the original application.
7. This approval shall be effective from **01/12/2017** and will remain valid till **30/11/2020**

Sd/-
(Shyama Prasad Choudhury)
Pr.Chief Commissioner of Incometax(I/c)
Hyderabad.

To,

**The Managing Director,
MAA Hospitals Pvt Ltd.**
#Plot No. 1266 & 1265A,
Near Checkpost, Road NO. 36,
Jubilee Hills,
Hyderabad-500 003.

Copy forwarded to:

- The Pr.Chief Commissioner of Incometax, AP &Telangana, Hyderabad
- All Pr. Chief Commissioners of Income tax(CCA) in India.
- The Chief Commissioners of Incometax, Hyderabad,Vijayawada and Visakhapatnam.
- The Director General of Income Tax(Inv), Hyderabad.
- All Pr. Commissioners and Commissioners of Income tax in A.P. & TS Region.
- The Addl.Commissioner of Incometax, Range- 12, 13 & 16,Hyderabad.
- The Office file/ Guard file.



K. Srinivas Rao
(K. Srinivas Rao)
Income Tax Officer(H. Qrs)(Tech & TPS),
O/o. Pr. CCIT, AP & Telangana,
Hyderabad

शानिवास राव/K. SRINIVAS RAJ
ःर अधिकारी (मुख्य)(तक एवं टी.पी.एस)
ome Tax Officer(H.Qrs)(Tech & TPS)
आ.आ. का. का.) आं.प्र. एवं तेलंगाना
O/o. Pr. CCIT, AP & Telangana
हैदराबाद/Hyderabad