

महाराष्ट्र शासन

क्रमांक .संकिर्ण १०१३/प्र.क्र.७७/कोषा प्र.५

वित्त विभाग,

मंत्रालय विस्तार इमारत,

मादाम कामा रोड,

हुतात्मा राजगुरु चौक,

मुंबई - ४०० ०३२.

दिनांक - २६ ऑगस्ट, २०१३.

प्रति,

अमुस/प्र.स./सचिव,

सर्व मंत्रालयीन प्रशासकीय विभाग,

मंत्रालय, मुंबई-३२.

**विषय:- मुंबईतील रुग्णालयांमध्ये शासकीय कर्मचाऱ्यांना उपचारार्थ
खर्च केलेली रक्कम आयकर मुक्त असल्याबाबत.**

महोदय,

मुंबईतील रुग्णालयांमध्ये कर्मचाऱ्यांने स्वतः किंवा त्यांच्यावर अवलंबून असलेल्या नातेवाईकांनी उपचार घेतल्यास त्यासाठी वेतनातून खर्च करण्यास आलेली रक्कम आयकर मुक्त असलेल्या नियमाची प्रत व रुग्णालयांची यादी सोबत पाठविण्यात येत आहे.

तरी सदर बाब सर्व शासकीय अधिकारी / कर्मचारी यांच्या निदर्शनास आणण्यात यावी तसेच आपल्या विभागाच्या रोखशाखेसही याची नोंद घेण्याबाबत कळविण्यात यावे ही विनंती.

आपला,


(ना.भा.रिंगणे)

उपसचिव तथा विशेष कार्य अधिकारी

सोबत - वरीलप्रमाणे.

Kind Attn: Ms. Thanksy IAS, Addl. Chief Secretary

Note

- 1) As per proviso (ii)(b) to section 17(2)(viii) 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 respect of the prescribed diseases or ailments in any hospital approved by the Chief Commissioner is exempt from salary income.
- 2) Rule 3A(2) gives the list of prescribed diseases/ ailment (Annexure-I).
- 3) List of hospitals approved by Chief Commissioner of Income Tax-I, Mumbai (Annexure-II)

List of Hospitals approved by Chief Commissioner of Income-Tax-1, Mumbai for the purpose of Sub-clause (b) of Clause (ii) of the proviso to Sub-clause (vi) of Clause (2) of Section 17 of the Income Tax Act, 1961.

Sr.No.	Name of the Hospital	Address of the Hospital
1	Breach Candy Hospital & Research Centre	60, Bhulabhai Desai Rd., Mumbai 26.
2	P.D.Hinduja National Hospital & Medical Research Centre	Veer Savarkar Marg, Mahim, Mumbai 6
3	Nowrosjee Wadia Maternity Hospital	Neville House, Ballard Estate, Mumbai 38
4	Bai Jerbai Wadia Hospital for Children	Regd. office, Neville House, Ballard Estate, Mumbai 38
5	Jaslok Hospital & Research Centre	15, Dr. G. Deshmukh Marg, Mumbai 16
6	Sir Harkisondas Narottamdas Hospital	Padmashree Gordha Chowk
7	Shushrusha Citizens Co.Op.Hospital Ltd.	698-B, Ranade Rd., Dadar, Mumbai 28
8	Holy Spirit Hospital	Mahakali Caves Rd., Andheri(E), Mumbai 93
9	Bomanjee Dinshaw Petit Parsee General Hospital	Bomanjee Petit Rd., Mumbai
10	Bhatia General Hospital	Tardeo Rd., Mumbai 7
11	Masina Hospital	Sant Savata Marg, Byculla, Mumbai 27
12	Indian Cancer Society Lady Ratan Tata Medical & Research Centre	M.K.Rd., Cooperage, Mumbai 21
13	Cumballa Hill Hospital	7, Heart Institute, 95, August Kranti Marg, Mumbai
14	Prince Aly Khan Hospital	Aga Hall, Nesbut Rd., Mazgaon, Mumbai 10
15	The Bandra Holy Family Hospital	St. Andrew's Rd., Bandra, Mumbai 50
16	Shree Samastha Parajiya Suvama General Hospital	Kashee Park, Simpoli Rd., Borivali(W), Mumbai 92
17	S. L. Raheja Hospital	Raheja Rugnalaya Marg, Mahim, Mumbai 16
18	Janseva Charitable Trust	Sai Kripa General Hospital, Kannamwar Nagar, Vikroli, Mumbai 83
19	Smt. B. C. J. General Hospital	Swami Vivekanand Rd., Santacruz(W), Mumbai 54
20	Dr. Balabhai Nanawati Hospital	S.V.Rd., Vile Parle(W), Mumbai 56
21	The Bombay Hospital Trust	12, New Marine Lines, Mumbai 20
22	Cardinal Gracias Memorial Hospital	Bangli, Sandoor, P.O. Vashi, Dist. Thane
23	R.G.Stone Urological Research Institute	Mahavir Medical Centre, Abinza Bhavan, 14th Rd., Khar(W), Mumbai
24	Pikale Nursing Home	Uma Mahesh Bldg., M.M.Chotani Rd., Mahim, Mumbai 16.
25	Samarth Hospital	Kumar Apts., Behind St. Joseph School, Opp. Station Rd., Vikroli, Mumbai 79

26	Inlaks General Hospital	Inlaks Hospital Rd., Chembur Colony, Mumbai
27	Dhanwantari Rgnalaya & Research Centre	Dr.R. Vaidya Rd., Dadar, Mumbai
28	Lilavati Kirtilal Mehta Medical Trust	Lilavati Hospital, Bandra Reclamation, Bandra(W), Mumbai 50
29	Guru Nanak Quin Centenary Memorial Hospital Trust	Gandhi Nagar, Bandra(E), Mumbai 51
30	Doshi Nursing Home	Amrat Kunj (Anjana wadi), M.G.Rd., Chhatkopar(E), Mumbai 77
31	Bhakti Vedanta Hospital (a project of Chaitanya Seva Trust)	Sector 1, Srishti Complex, Mira Rd., Dist. Thane
32	Surat Hospital Trust Association of the Seventh Day Adventists	Athwallima, Opp. Chowpatty, Surat 395001
33	Sheeth P.T. General Hospital (run by the Surat Charitable Fund)	Balaji Rd., Surat
34	Smt. Sushilben R. Mehta & Sir Kikabai Premchand Cardiac Institute	Plot No.96, Rd.No.3, Nr. Gandhi Market, King Circle, Mumbai 2
35	Aditya Jyot Eye Hospital	Ashirwad, 168, D-Vikas Wadi, Dr. Ambedkar Rd., Dadar TT, Mumbai 14
36	Joy Hospital Pvt.Ltd.	423, AB, 10th Rd., Nr. Post Office, Chembur, Mumbai 71
37	Shree Sai Hospital	Nr. Asha Nagar, Gokul Nagre 1, Western Express Highway, Kandivli(E), Mumbai
38	Karuna Hospital	Karuna Hospital Rd., Jeevan Bima Nagar, Borivali(W), Mumbai 103
39	Sanjeevani Hospital	11, Nityanand Nagar, Sahar Rd., Andheri(E), Mumbai 02
40	Chembur Hospital Project Trust	Plot No. CTS-365, Swastik Park, Chembur(E), Mumbai 74
41	Satyam Nursing Home Medical Surgical & ICU	Bhaveshwar Plaza, 'C' Wing, 2nd fl., JBS Marg, Chhatkopar(W), Mumbai 89
42	BSES Municipal General Hospital	S.V.Rd., Andheri(W), Mumbai
43	Shroff Eye Clinic	
44	Sarla Nursing Home & ICCU Desai Hospital Pvt.Ltd.	Gobind Mahal, 86, B.N. Subhash Rd., Mumbai Dattatraya Rd., Santacruz(W), Mumbai 54
45	Lifeline Hospital Heart Institute & Diagnostic Centre	Vishal Complex, 'A' Wing, S.V.Rd., Malad(W), Mumbai 64
46	Dr. Namjoshi Hospital Pvt.Ltd.	Plot No.39, Opp. Juhu Supreme Shopping Centre, Main Culmohar Rd., JVPD, Andheri(W), Mumbai
47	Suchak Maternity & General Hospital	186, Manchubhai Rd., Malad(E), Mumbai 97
48A	Dr. Goel's Maternity General Hospital	Goel Apts., Nr. Kalgidhar High School, J.B. Nagar, Andheri(E), Mumbai 59
48B	Dr. L.H. Hiranandani Hospital	Hillside Avenue, Hiranandani Gardens,

		Powai, Mumbai 400 076
49	Drushti Eye & Retina Centre & Rajvi Nursing Home	210-211, Radha Vallabh CHS, 2nd fl., Frech Bridge Corner, Opera House, Mumbai 4
50	Lakshadeep Hospital	Plot No. 1B, Sector 9A, Vashi, Navi Mumbai
51	Riddhi Vinayak Critical Care & Cardiac Centre	C/o. Reva Smruti Hospital, Pushpachandra Apt., 559/1, Riddhi Vinayak Temple Lane, Nr. N.L. Highschool, S.V. Rd., Malad(W)
52	Punarniya Medicare Pvt. Ltd.	1st fl., Indra Tower, Gokhale Rd., South Dadar, Mumbai 64
53	Laser Eye Surgery Centre	8, Roseland Opp National Colleg Junction of Linking and Waterfield Rd., Bandra(W)
54	Metropolitan Heart Institute & Research Centre(India) Ltd.	Trimurthi Arcade, Nr. Sarvodaya Hospital, LBS Marg, Ghatkopar(W), Mumbai 86
55	J. Watumal Global Hospital & Research Centre	Delwara Rd., Mount Abu, Rajasthan 307 501.
56	Balaji Hospital	Victoria Rd. Cross Lane III, Byculla(E), Mumbai
57	Mallika Hospital	Sharma Estate, Next to Diwan Shopping Centre, S.V. Rd., Jogeshwari(W), Mumbai 102.
58	Shivam Nursing Home	Shrenik CHS, Plot No. 106, RSC, Sector II, Charkop, Kandivali(W), Mumbai 67.
59	Indira Nursing Home	M.G. Road, Mulund(W)- 400 080
60	Hira Mongi Navneet Hospital	C/o Shree Pragati Foundation, Janki Niwas, Ganesh Gawade Road, Mulund(W), Mumbai -80
61	Zynova Heartcare Pvt. Ltd.	Ghatkopar Trimurti Arcade, Near Sarvodaya Hospital, L.B.S. Marg, Mumbai -400 086
62	Dr. Mahajans Hospital & Industrial Trauma Centre	R.831, Kabale, P.T.C. Thane Belapur Road, Navi Mumbai - 400 708
63	Mandke Foundation	Four Bungalows, Andheri(W), Mumbai 400 053
64	Sanjeevani Surgical & General Hospital	20, Snehal apartment, Blossom Complex, Malad (W), Mumbai 400 064
65	Vertex Hospital	Veena Nagar, Phase II, tulsi Pipe Lane road, Mulund (W), Mumbai 400 080.
66	Surana Hospital and Research Centre,	Tank Road, Next to Skywalk Tower, Near Oriem Church, Shankar Lane, Malad(E), Mumbai 400 064,
67	Surana Sethia Hospital and Research Centre,	Suman Nagar, Sion Trombay Road, Chembur Mumbai 400 071.
68	Habib Hospital	159, Jall Road(E), near Inam Husain Chowk Dongri, Mumbai 400 009.

ANNEXURE - I

R. 3A

DETERMINATION OF INCOME - SALARIES

the purpose of sub-clause (b) of clause (ii) of the proviso to "sub-clause (vi) of clause (2) of section 17, the prescribed diseases or ailments shall be the following:

- (a) cancer;
- (b) tuberculosis;
- (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 the skeletal system or dislocation of vertebrae requiring surgical operation or orthopaedic treatment;
- (g) gynaecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;
- (h) ailment or disease of the organs mentioned at (d), requiring medical treatment in a hospital for at least three continuous days;
- (i) gynaecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days;
- (j) burn injuries 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;
- (l) drug addiction 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.

Explanation: For the purpose of this rule,—

- (a) "qualified doctor" means a person who holds a degree recognised by the Medical Council of India and is registered by the Medical Council of any State;
- (b) "nurse" means a person who holds a certificate of a recognised Nursing Council and is registered under any law for the registration of nurses;
- (c) "surgical operation" includes treatment by modern methodology such as angioplasty, dialysis, lithotripsy, laser or cryo-surgery.]

81. Inserted by the IT (Nineteenth Amendment) Rules, 2004, w.e.f. 7-12-2004.

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R. 3A

(vi) At least one labour room is provided, with minimum floor space of 16 square feet, in case the hospital provides medical service for maternity cases.

(vii) Aseptic conditions are maintained in the operation theatre and the labour room.

(viii) A duty room is provided for the nursing staff on duty.

(ix) Adequate space for storage of medicines, food articles, equipments, etc., is provided.

(x) The water used in the hospital or nursing home is fit for drinking.

(xi) Adequate arrangements are made for isolating septic and infectious patients.

(xii) The hospital is provided with and maintains—

(a) high pressure sterilizer and instrument sterilizer;

(b) oxygen cylinders and necessary attachments for giving oxygen;

(c) adequate surgical equipments, instruments and apparatus including intravenous apparatus;

(d) a pathological laboratory for testing of blood, urine and stool;

(e) electro-cardiogram monitoring system;

(f) stand-by generator for use in case of power failure.

(xiii) There is at least one qualified doctor available on duty round the clock for every twenty beds or fraction thereof.

(xiv) In hospitals providing intensive care unit facilities, there are at least two qualified doctors available on duty round the clock exclusively for such intensive care unit.

(xv) One nurse is on duty round the clock for every five beds or a fraction thereof.

(xvi) In hospitals providing intensive care unit facilities, there are at least four nurses provided exclusively for every four beds or fraction thereof for such intensive care unit.

(xvii) The hospital maintains record of health of every patient containing information about the patient's name, address, occupation, sex, age, date of admission, date of discharge, diagnosis of disease and treatment undertaken.

79. (1A) In granting approval to any hospital for Indian system of medicine and homoeopathic treatment for the purposes of sub-clause (b) of clause (ii) of the proviso to sub-clause (vi) of clause (2) of section 17, the Chief Commissioner shall satisfy himself that the hospital fulfils the conditions specified *vide* Office Memorandum dated the 6th June, 2002⁷⁸ by the Department of Indian Systems of Medicine and Homoeopathy, Ministry of Health and Family Welfare for approval of private hospitals for Indian system of medicine and homoeopathic treatment to Central Government Health Scheme beneficiaries and Central Government employees.]

78. Inserted by the IT (Nineteenth Amendment) Rules, 2004, w.e.f. 7-12-2004.

80. For text of Office Memorandum, dated 6-6-2002, see Appendix.