



**OFFICE OF THE
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, UP(East)
PRATYAKSH KAR BHAWAN
57, RAM TIRATH MARG, LUCKNOW- 226 001**

F.No.Pr.CCIT/Tech./Lko/RTI/2019-20/2023-24

Dated:27.10.2023

To

✓ The CPIO/Dy. Commissioner of Income Tax (Hq.)(Admn.),
O/o The Pr. Chief Commissioner of Income Tax UP(East),
Lucknow.

Madam,

Subject: Requisition of information under the RTI Act, 2005- reg.

Please refer to your office letter bearing F.N. RTI/FA/Pr. CCIT/Lko/Vol.I/2023-24/3352 dated 19.10.2023 regarding the above mentioned subject vide which copy of order of the First Appellate Authority dated 17.10.2023 and RTI application dated 11.07.2023 filed by Sh. Yaduvesh Chaturvedi was sent to this office.

2. In view of directions issued vide para 6 of the FAA's aforesaid order dated 17.10.2023, the requisite information is as under:

- (i) Sub clause (a) of clause (ii) of the proviso to clause (2) of section 17 of the Income Tax Act, 1961 says that 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 any hospital maintained by the Government or any local authority or any other hospital approved by the Government for the purposes of medical treatment of its employees; shall not be treated as 'perquisite' therefore not taxable under the head 'salaries'.

For clarity, proviso to clause (2) of section 17 of the Income Tax Act, 1961 is being reproduced hereunder:

Provided that nothing in this clause shall apply to,—

- (i) the value of any medical treatment provided to an employee or any member of his family in any hospital maintained by the employer;
- (ii) 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—
 - (a) in any hospital maintained by the Government or any local authority or any other hospital approved by the Government for the purposes of medical treatment of its employees;
 - (b) in respect of the prescribed diseases⁸⁵ or ailments, in any hospital approved by the Principal Chief Commissioner or Chief Commissioner having regard to the prescribed guidelines⁸⁶;

Provided that, in a case falling in sub-clause (b), the employee shall attach⁸⁷ with his return of income a certificate from the hospital specifying the disease or ailment for which medical treatment was required and the receipt for the amount paid to the hospital;

- (ii) Further, as concerned with refund process of TDS made, the applicant is required to file the ITR for the relevant assessment year claiming excess tax deducted within due date on e-filing portal declaring true and correct particulars of income and after computing 'Total Income' the refund amount, if any, will be generated after the return is processed.

Yours faithfully,


(N.R.Chakravarty)

Dy. Commissioner of Income Tax (Hq.)(Tech.),
O/o the Pr. Chief Commissioner of Income-tax, Lucknow.