

महत्वाचे

पिंपरी चिंचवड महानगरपालिका  
पिंपरी १८, लेखा विभाग  
क्र.लेखा/०५/आयकर/१४४/२०१६  
दिनांक - २/०२/२०१६

विषय- आयकराबाबत...

आर्थिक वर्ष सन २०१५-२०१६

आकारणी वर्ष सन २०१६-२०१७

संदर्भ :- १) परिपत्रक क्र. लेखा/५/आयकर/११४६/२०१५  
दि. ११/९/२०१५

२) मे. सतिश नगरे ऍण्ड असोसिएट्स, चार्टर्ड  
अकाऊन्टंट यांचा दि. १/२/२०१६ रोजीचा ई-मेल.

परिपत्रक

२/- फायनान्स ऍक्ट २०१४ मध्ये नमूद केलेनुसार आयकर कायदा १९६१ कलम १९२ अन्वये पगारदार करदात्यांच्या पगारातून आयकर वजातीसाठी आर्थिक वर्ष सन २०१५-२०१६ म्हणजेच आकारणी वर्ष सन २०१६-२०१७ करिता उपरोक्त संदर्भिय १ अन्वये करदात्यांचे करआकारणीसाठी परिपत्रक पाठविले आहे. सदर परिपत्रकातील मुद्दा क्र.१ मधील धन्वंतरी स्वास्थ योजना अंतर्गत घेतलेल्या सेवांचे मुल्य, सोयी/सवलत, अधिका-यास/ कर्मचा-याला पुरविले असतील तर त्यांचे मुल्य पगाराचे एकूण उत्पन्नात धरणेत येवू नये. याबाबत संदर्भ २ अन्वये मे सतिश नगरे ऍण्ड असोसिएट्स, चार्टर्ड अकाऊन्टंट यांनी कळविले आहे. त्याप्रमाणे झालेल्या बदलानुसार सर्व संबंधित आहरण-वितरण अधिकारी यांनी कार्यवाही करावी.


सबब आयकर विषयक कामकाजास काही शंका/अडचणी आल्यास श्री. सतिश नगरे, सनदी लेखापाल यांचे प्रतिनिधी (सी.ए.) श्री.स्वरुप मो.नं. ९५६१४७१४५८ यांचा सल्ला/मार्गदर्शन/ अभिप्राय घेवून आयकर विषयक वेळचे वेळी मुदतीत व बिनचुक कार्यवाही करण्याची योग्य ती दक्षता घ्यावी.

  
मुख्यलेखापाल

पिंपरी चिंचवड महानगरपालिका  
पिंपरी -१८.

सोबत :- संदर्भिय पत्रांची छायांकित प्रत.  
प्रति

१) सर्व संबंधित आहरण - वितरण अधिकारी  
----- विभाग

  
लेखाधिकारी

पिंपरी चिंचवड महानगरपालिका  
पिंपरी -१८.



satish nagre &lt;staff.sna@gmail.com&gt;

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**Dhanvantari**

4 messages

**satish nagre** <staff.sna@gmail.com>

Mon, Feb 1, 2016 at 11:54 AM

To: accounts@pcmcindia.gov.in

Respected Sir,

Refer attached file

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With best Regards,

**M/s SATISH NAGRE & ASSOCIATES**

CHARTERED ACCOUNTANTS

01, 'A' Wing, 1st Floor,

Nirman CHSL, Ranisati Nagar,

Above Arfils Trading Co.,

Opp. S.B.I., S. V. Road,

Malad (West), Mumbai - 400064

Tel: (0) 022-28884777 / 28815608

E-mail: staff.sna@gmail.com

Website: www.sna-ca.com

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**2 attachments****Dhanvantari.PDF**

70K

**TDS & Service Tax on Dhanvantari Yojana Final.docx**

36K

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**Mail Delivery Subsystem** <mailer-daemon@googlemail.com>

Mon, Feb 1, 2016 at 11:54 AM

To: staff.sna@gmail.com

Delivery to the following recipient failed permanently:

accounts@pcmcindia.gov.in

Technical details of permanent failure:

Google tried to deliver your message, but it was rejected by the server for the recipient domain pcmcindia.gov.in by aspmx.l.google.com. [2607:f8b0:400e:c04::1a].

The error that the other server returned was:

550-5.1.1 The email account that you tried to reach does not exist. Please try

550-5.1.1 double-checking the recipient's email address for typos or

550-5.1.1 unnecessary spaces. Learn more at

550 5.1.1 [https://support.google.com/mail/answer/6596\\_q76si44224899pfq.27 - gsmtp](https://support.google.com/mail/answer/6596_q76si44224899pfq.27-gsmtp)

----- Original message -----

DKIM-Signature: v=1; a=rsa-sha256; c=relaxed/relaxed;

d=gmail.com; s=20120113;

h=mime-version:date:message-id:subject:from:to:content-type;

bh=4L46xN0/AcwrRo3xfJD+zWV8htyLWEyv/EvS8Y1M1SQ=;

b=Ds5TzunX8BIYuhzTJGiokHnFpQjUlnvBZEUNethw7bfRN4wxZY+CxTpyTKGGj5CeLx



07 October, 2015

To,  
The Chief Account and Finance Officer,  
Pimpri Chinchwad Municipal Corporation,  
Main Building, Old Mumbai – Pune Highway,  
Pimpri, Pune – 411018.

Respected Sir,

**Sub: TDS and Service Tax on the Dhanvantari Yojana.**

With subject to refer above, we would like to inform you that,

Dhanvantari Scheme (as per information given by you)

A separate fund created by PCMC (which is not came under PCMC Balance Sheet) with following contribution.

1. Current Employee Contribution Rs. 300 pm
2. Ex Employee Contribution Rs. 150 pm
3. PCMC Contribution for Current employee (per employee) Rs. 600 pm
4. PCMC Contribution for Ex employee (per employee) Rs. 300 pm

Who can take benefit of same: 

1. Current Employee & there Family Members
2. Ex Employee & there Family Members

PCMC specified Hospital/Establishment etc. for above mention benefit

PCMC will make payment directly to said hospital.

**A. TDS**

As per proviso to Section 17(2) of Income Tax, 1956.

Any other expenditure incurred or reimbursed by the employer for providing medical facility in India is not chargeable to tax up to Rs. 15,000 in aggregate per assessment year.

As per information, Annual Contribution by PCMC per Employee limited to Rs. 7,200/- (Current Employee) and Rs. 3,600/- (Ex-Employee).

That is less than Rs. 15,000/-, so this is not amount to perquisite.

If Annual Contribution by PCMC is more than Rs. 15,000/- then such exceed amount should be treated as Perquisite and which is part of Salary.

## B. Service Tax

As per Notification No. 25/2012 issued by Ministry of Finance,

2. Health care services by a clinical establishment, an authorized medical practitioner or Para-medics (all service related to Health Care) are exempt.

“health care services means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognized system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, **but does not include hair transplant or cosmetic or plastic surgery**, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma

“clinical establishment” means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognized system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases.

Therefore as per above mention provision, if establishment (Specified by you for treatment under Dhanvantari Scheme) covered under a Clinical Establishment mention above, then Health Care service provided by said establishment is exempt except hair transplant or cosmetic or plastic surgery, health check up (for detail refer above) from Service Tax.

Thanking You,

Yours truly,  
For **SATISH NAGRE & ASSOCIATES**  
CHARTERED ACCOUNTANTS

**(Authorized Signatory)**

Place: Mumbai.

Enclosed: As per above