



भारत सरकार / Govt. of India

प्रधान मुख्य आयकर आयुक्त कार्यालय,

उ.प.क्षेत्र, आयकर भवन, सैक्टर-17 ई, चण्डीगढ़-160 017

Office of the Principal Chief Commissioner of Income Tax, N.W. Region,

Aayakar Bhawan, Sector-17 E, Chandigarh

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F.No. Pr.CCIT/CHD/Judicial/2025-26/3(N)/17(2)/460 Dated: 19/05/2026

Name & Address of the Assessee : M/s Mukat Hospital + Heart Institute
(A unit of City Clinic Pvt. Ltd.),
SCO NO. 47- 49, Sector -34A, Chandigarh.
(PAN: AABCC7800N)

Date of Order : 19/05/2026

APPROVAL UNDER SUB-CLAUSE (b) OF CLAUSE (ii) OF THE PROVISO TO CLAUSE (viii) OF SUB-SECTION (2) OF SECTION 17 OF THE INCOME TAX ACT, 1961. (READ WITH RULES 3A (1) & 3A (2) OF THE INCOME TAX RULES, 1962)

In exercise powers conferred on the Principal Chief Commissioner of Income-tax under sub-clause (b) of clause (ii) of the proviso to clause (viii) of sub - section (2) of section 17 of the Income Tax Act, 1961. I, the Principal Chief Commissioner of Income Tax, North West Region, Chandigarh, having regard to the guidelines prescribed in Rules 3A(1) & 3A(2) of the Income Tax Rules, 1962, for the grant approval to a hospital, hereby grant renewal of approval to **M/s City Clinic Private Limited**, running a hospital in the name & style as "**Mukat Hospital**" situated at **#SCO NO. 47-49, Sector-34A, Chandigarh [PAN: AABCC7800N]** assessed to tax with DCIT, Circle-1(1), Chandigarh for the purpose of said sub-clause (b) of clause(ii) of the proviso to clause (viii) of sub-section(2) of section 17 of Income Tax Act, 1961.

2. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by the employee on his/her medical treatment or treatment of any member of his/her family in the above mentioned Hospital in respect of the following prescribed

diseases as mentioned in Rule 3A(2) of the Income-Tax Rules, 1962 shall not be treated as a prerequisite for the purpose of Sections 15, 16 & 17 of the Income Tax Act, 1961 as under:-

| List of prescribed diseases for which treatment is available in the applicant hospital | | 11 |
|--|--|------------------------|
| Sr.No. | Name of the disease | Treatment is available |
| a. | Cancer. | Yes |
| b. | Tuberculosis. | Yes |
| c. | Acquired immunity deficiency syndrome. | Yes |
| 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 operations. | Yes |
| e. | Ailment or disease of the ear, nose or throat, requiring surgical operation (except eyes). | Yes |
| f. | Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment. | Yes |
| g. | Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention. | Yes |
| h. | Ailment or disease of the organs mentioned at (d) above, requiring medical treatment in a hospital for at least three continuous days. | Yes |
| i. | Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days. | Yes |
| j. | Burn injuries requiring medical treatment in a hospital for at least three continuous days (only minor burn injuries are treated). | Yes |
| k. | Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days. | Yes |

3. The approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income Tax, North West Region, Chandigarh or any other statutory authority under the Government, for any other purpose other than mentioned in PARA 2 above.

4. This approval is subject to withdrawal at any time if it is found that the approval has been obtained through misrepresentation of facts or necessary conditions as stipulated in sub-rule (1) of Rule 3A of the Income Tax Rules, 1962 are not fulfilled and is subject to modification/withdrawal, if necessitated by subsequent changes in provisions governing the approval.

5. This approval shall be effective from **the date of 29.11.2025 to 31.03.2026**. Further, this approval is subject to the hospital's continued compliance with the statutory conditions under Rule 3A (1) of the Income Tax Act, 1962 and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961.

6. This approval is subject to terms & conditions as mentioned here under:-

- (i) This approval is not transferable and is applicable only to the premises occupied by the hospital as mentioned in para 1 of this order.
- (ii) The hospital shall at all reasonable times be open for inspection by such officers of the Income Tax Department as are duly authorized in this behalf.
- (iii) The hospital shall confirm to such conditions as prescribed in Rule 3A of the Income Tax Rules, 1962. In the event the establishment ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the Principal Officer to notify the authority issuing this approval of such fact immediately.
- (iv) The hospital shall inform this office if the strength of doctors or nurses falls below the number so required within seven days of such happening.
- (v) The application for renewal of approval should be submitted at least 60 days before the expiry of approval.

-sd-

(Mayank Priyadarshi)
Principal Chief Commissioner of Income Tax,
N.W.R., Chandigarh.

Copy to:-

1. All Principal Chief Commissioner(s) of Income tax.
2. The Chief Commissioner of Income Tax, Panchkula/ Amritsar/ Ludhiana & Shimla.

3. The Director General of Income Tax (Inv.), Chandigarh.
4. The Principal Commissioner of Income Tax-1, Chandigarh.
5. The Commissioner of Income Tax (TDS)-1&2, Chandigarh.
6. The Additional Commissioner of Income Tax, Range-1, Chandigarh.
7. M/s Mukat Hospital + Heart Institute(A unit of City Clinic Pvt. Ltd.), SCO NO. 47-49, Sector -34A, Chandigarh.
8. The Deputy Commissioner of Income Tax, Circle-1(1), Chandigarh (Assessing Officer.)



(Susheel Bansal)
Asstt. Commissioner of Income Tax (HQ.)(Judicial),
O/o the Pr.CCIT, Chandigarh.

ITBA/COM/M/17/2026-27/1089085351(1).



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F.No. Pr.CCIT/CHD/Judicial/2026-27/3(N)/17(2)/-461 Dated: 19/05/2026

Name & Address of the Assessee : M/s Mukat Hospital + Heart Institute
(A unit of City Clinic Pvt. Ltd.),
SCO NO. 47- 49, Sector -34A, Chandigarh.
(PAN: AABCC7800N)

Date of Order : 19/05/2026

APPROVAL UNDER SUB-CLAUSE (ii) OF CLAUSE (b) OF SUB-SECTION (2) OF SECTION (17) OF THE INCOME TAX ACT, 2025 [CORRESPONDING TO SUB-CLAUSE (b) OF CLAUSE (ii) OF THE PROVISO TO CLAUSE (viii) OF SUB-SECTION (2) OF SECTION 17 OF THE INCOME TAX ACT, 1961. (READ WITH RULES 18(1) & 18(3) OF INCOME TAX RULES, 2026 [CORRESPONDING TO RULES 3A (1) & 3A (2) OF THE INCOME TAX RULES, 1962]

In exercise powers conferred on the Principal Chief Commissioner of Income-tax under sub-clause (ii) of clause (b) of sub-section (2) of section (17) of the Income Tax Act, 2025 [corresponding to sub-clause (b) of clause (ii) of the proviso to clause (viii) of sub - section (2) of section 17 of the Income Tax Act, 1961]. I, the Principal Chief Commissioner of Income Tax, North West Region, Chandigarh, having regard to the guidelines prescribed in Rules 18(1) & 18(3) of Income Tax Rules, 2026 [corresponding to Rules 3A(1) & 3A(2) of the Income Tax Rules, 1962], for the grant approval to a hospital, hereby grant renewal of approval to **M/s City Clinic Private Limited**, running a hospital in the name & style as **"Mukat Hospital"** situated at **#SCO NO. 47-49, Sector-34A, Chandigarh [PAN: AABCC7800N]** assessed to tax with DCIT, Circle-1(1), Chandigarh for the purpose of said sub-clause (ii) of clause (b) of sub-section (2) of section (17) of the Income Tax Act, 2025 [corresponding to sub-clause (b) of clause(ii) of the proviso to clause (viii) of sub-section(2) of section 17 of Income Tax Act, 1961].

2. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by the employee on his/her medical treatment or treatment of any member of his/her family in the above mentioned Hospital in respect of the following prescribed

diseases as mentioned in Rule 18(3) of the Income Tax Rules, 2026 [corresponding to Rule 3A(2) of the Income-Tax Rules, 1962] shall not be treated as a prerequisite for the purpose of Sections 15, 16, 17 & 18 of the Income Tax Act, 2025 [corresponding to Sections 15, 16 & 17 of the Income Tax Act, 1961] as under:-

| | | |
|--|--|-------------------------------|
| List of prescribed diseases for which treatment is available in the applicant hospital | | 11 |
| Sr.No. | Name of the disease | Treatment is available |
| a. | Cancer. | Yes |
| b. | Tuberculosis. | Yes |
| c. | Acquired immunity deficiency syndrome. | Yes |
| 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 operations. | Yes |
| e. | Ailment or disease of the ear, nose or throat, requiring surgical operation (except eyes). | Yes |
| f. | Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment. | Yes |
| g. | Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention. | Yes |
| h. | Ailment or disease of the organs mentioned at (d) above, requiring medical treatment in a hospital for at least three continuous days. | Yes |
| i. | Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days. | Yes |
| j. | Burn injuries requiring medical treatment in a hospital for at least three continuous days (only minor burn injuries are treated). | Yes |
| k. | Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days. | Yes |

3. The approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income Tax, North West Region, Chandigarh or any other statutory authority under the Government, for any other purpose other than mentioned in PARA 2 above.

4. This approval is subject to withdrawal at any time if it is found that the approval has been obtained through misrepresentation of facts or necessary conditions as stipulated in sub-rule (1) of Rule 18 of the Income Tax Rules, 2026 [corresponding to sub-rule (1) of Rule 3A of the Income Tax Rules, 1962] are not fulfilled and is subject to modification/withdrawal, if necessitated by subsequent changes in provisions governing the approval.

5 This approval shall be effective from **the date of 01.04.2026 to 28.11.2026 and same may be extendable upto 3 years from the date of beginning of such approval i.e. till 28.11.2028**, subject to hospital's adherence to the norms of Clinical Establishment Act, 2010 and condition that M/s Mukat Hospital + Heart Institute (A unit of City Clinic Pvt. Ltd.) shall renew its provisional certificate bearing no. CEA/CHD/2025/241 issued by UT Government under clinical Establishment Act 2010 before its expiry i.e. 31.12.2026 and communicate such renewal to the Approving Authority i.e. Pr.CCIT, NWR, Chandigarh every year along with an affidavit stating therewith that the Hospital/clinic fulfills all conditions as prescribed in Rule 18(1) of the Income Tax Rules, 2026 [corresponding to Rule 3A(1) of the Income Tax Rules, 1962] and also incorporate the following points in their affidavits:-

- (1) No structural changes have been carried out in the building used for running the hospital,
- (2) Number of beds provided for the patients has not fallen below prescribed limit mentioned under Rule 18(1) of the Income Tax Rules, 2026 [corresponding to Rule 3A(1) of the Income Tax Rules, 1962]
- (3) There has been no change in the ratio of doctors and nurses to the number of beds available in the hospital/clinic.

Further, this approval is subject to the hospital's continued compliance with the statutory conditions under Rule 18(1) of the Income Tax Rules, 2026 [corresponding to Rule 3A (1) of the Income Tax Act, 1962] and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 2025 [corresponding to Income Tax Act, 1961].

6. This approval is subject to terms & conditions as mentioned here under:-

- (i) This approval is not transferable and is applicable only to the premises occupied by the hospital as mentioned in Para 1 of this order.
- (ii) The hospital shall at all reasonable times be open for inspection by such officers of the Income Tax Department as are duly authorized in this behalf.

- (iii) The hospital shall confirm to such conditions as prescribed in Rule 18 of the Income Tax Rules, 2026 [corresponding to Rule 3A of the Income Tax Rules, 1962]. In the event the establishment ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the Principal Officer to notify the authority issuing this approval of such fact immediately.
- (iv) The hospital shall inform this office if the strength of doctors or nurses falls below the number so required within seven days of such happening.
- (v) The application for renewal of approval should be submitted at least 60 days before the expiry of approval.

-sd-

(Mayank Priyadarshi)

Principal Chief Commissioner of Income Tax,
N.W.R., Chandigarh.

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1. All Principal Chief Commissioner(s) of Income tax.
2. The Chief Commissioner of Income Tax, Panchkula/ Amritsar/ Ludhiana & Shimla.
3. The Director General of Income Tax (Inv.), Chandigarh.
4. The Principal Commissioner of Income Tax-1, Chandigarh.
5. The Commissioner of Income Tax (TDS)-1&2, Chandigarh.
6. The Additional Commissioner of Income Tax, Range-1, Chandigarh.
7. M/s Mukat Hospital + Heart Institute(A unit of City Clinic Pvt. Ltd.), SCO NO. 47-49, Sector -34A, Chandigarh.
8. The Deputy Commissioner of Income Tax, Circle-1(1), Chandigarh (Assessing Officer.)



(Susheel Bansal)

Asstt. Commissioner of Income Tax (HQ.)(Judicial),
O/o the Pr.CCIT, Chandigarh.