



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE CHIEF
COMMISSIONER OF INCOME TAX
CCIT, SHILLONG

To, HELSE MEDICAL SCIENCES PRIVATE LIMITED M/S SWASTHA HOSPITAL GRAHAM BAZAAR TINIALI, A.T.ROAD DIBRUGARH 786001, Assam India	
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PAN: AAFCH8364L	Dated: 20/03/2026	DIN & Order No : ITBA/COM/F/17/2025-26/1087620913(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

आयकर अधिनियम, 1961 की धारा 17 की उपधारा (2) के खंड (viii) के परंतुक के उपखंड (b) के अंतर्गत अस्पताल की स्वीकृति।

Approval of hospital 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

आयकर अधिनियम, 1961 की धारा 17 की उपधारा (2) के खंड (viii) के परंतुक के उपखंड (b) द्वारा प्रदत्त शक्तियुक्त का प्रयोग करते हुए, आयकर नियम, 1962 के नियम 3ए के साथ पठित उक्त परंतुक के प्रयोजन के लिए मेसर्स स्वास्था अस्पताल (हेल्से मेडिकल साइंसेज प्राइवेट लिमिटेड (पैन: AAFCH8364L) की एक इकाई), डिब्रुगढ़ को अनुमोदन प्रदान किया जाता है। / In exercise of the powers conferred by 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 Rule 3A of the Income Tax Rules, 1962, approval is hereby granted to **M/s Swastha Hospital (A unit of Helse Medical Sciences Private Limited (PAN: AAFCH8364L), Dibrugarh**, for the purpose of said proviso.

2. यह स्वीकृति केवल नियोक्ता द्वारा कर्मचारी के चिकित्सा उपचार या उसके परिवार के किसी सदस्य के उपचार पर उपर्युक्त अस्पताल में किए गए किसी भी व्यय के संबंध में भुगतान की गई किसी भी राशि पर लागू होती है, और यह केवल आयकर अधिनियम, 1962 के नियम 3ए(2) के तहत निर्धारित निम्नलिखित बीमारियुक्त या रोगुक्त के लिए ही मान्य है: / The approval is applicable only in relation to 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 the aforesaid hospital only for the following diseases or ailments prescribed under rule 3A(2) of the Income Tax Rules, 1962:

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,AAYKAR BHAWAN, MAHATMA GANDHI ROAD, SHILLONG, Meghalaya, 793001
Email: SHILLONG.CCIT@INCOMETAX.GOV.IN,

a. *Tuberculosis;*

b. *Acquired immunity deficiency syndrome;*

c. *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;*

d. *Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment;*

e. *Ailment or disease of the organs mentioned at (c), requiring medical treatment in a hospital for at least three continuous days;*

f. *Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days;*

g. *Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.*

3. प्रदान की गई स्वीकृति को भारत सरकार या मुख्य आयकर आयुक्त, शिलांग या सरकार के अधीन किसी अन्य वैधानिक प्राधिकरण द्वारा किसी अन्य उद्देश्य के लिए दी गई स्वीकृति नहीं मनी जाएगी।/The approval accorded should not be construed as approval of the Government of India or the Chief Commissioner of Income Tax, Shillong or any other statutory authority under the Government, for any other purpose (s).

4. यह स्वीकृति किसी भी समय वापस ली जा सकती है, यदि यह पाया जाता है कि स्वीकृति धोखाधड़ी और/या तथ्यों की गलत व्याख्या के माध्यम से प्राप्त की गई है, या आयकर नियम, 1962 के नियम 3ए के उप-नियम (1) में निर्धारित आवश्यक शर्तें पूरी नहीं की गई हैं, और स्वीकृति को नियंत्रित करने वाले प्रावधानों में बाद में होने वाले परिवर्तनों के कारण संशोधन/वापसी की आवश्यकता होने पर भी इसे वापस लिया जा सकता है।/This approval is subject to withdrawal at any time, if it is found that the approval has been obtained through fraud and/ or misinterpretation 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 the provisions governing the approval.

5. यह अनुमोदन दिनांक 01/04/2026 से दिनांक 31/03/2029 तक प्रभावी है, और यह अस्पताल द्वारा ऐसे अनुमोदन के लिए आवश्यक वैधानिक शर्तों और आयकर अधिनियम, 1961 के तहत अनुमोदन को नियंत्रित करने वाले प्रावधानों में किसी भी संशोधन के कारण आवश्यक संशोधनों के निरंतर अनुपालन के अधीन है।/The approval is effective from **01/04/2026 to 31/03/2029**, and is subject to the hospital's continued compliance with the statutory conditions 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. चिकित्सा सुविधा का लाभ उठाने वाले कर्मचारी को अस्पताल एक प्रमाण पत्र जारी करेगा जिसमें उपचारित रोग और दवाइयों पर हुए खर्च की राशि के साथ-साथ संबंधित बिल भी शामिल होंगे।/The hospital shall issue a certificate to the employee who avails the medical facility specifying the disease or ailment for which medical treatment was given and the amount of expenditure incurred in payment to the hospital and for medicines along with relevant bills.

7. यह स्वीकृति नीचे उल्लिखित नियमों और शर्तों के अधीन है।/ This approval is subject to terms and conditions as mentioned hereunder:-

i) This approval is not transferrable.

ii) The hospital shall be open at all reasonable times for inspection by such Income-tax authority (/ies) as duly authorized in this behalf.

iii) The hospital shall confirm to such conditions as are prescribed under sub-clause (b) of the clause (ii) of the proviso to clause (viii) of sub-section (2) of Section 17 of the Income Tax Act, 1961 read with Rule 3A of the Income Tax Rules, 1962. In the event the hospital ceases to satisfy any of the conditions prescribed under the Act, it will be mandatory on the part of the hospital to notify the authority issuing this approval of such fact immediately.

iv) The application for renewal of approval should be submitted at least 60 days before the expiry of current approval.

NINGREIRUM LONGVAH
CCIT, SHILLONG

Copy to:

1. The Secretary, CBDT, New Delhi.
2. All PCCsIT/CCsIT in India.
3. The PCIT, Shillong.
4. The CsIT (A), Dibrugarh & Shillong.
5. The Addl./Jt. CIT, Range-1, Dibrugarh.
6. The ITO, Ward-1(2), Dibrugarh.

7. The Director of Health Services, Govt. of Assam, Dibrugarh, Assam.

NINGREIRUM LONGVAH
CCIT, SHILLONG

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