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

To, THUNGA HEALTHCARE LLP 205, 2ND FLOOR THUNGA HOSPITAL PVT LTD,MIRA BHAYANDER ROAD MIRA ROAD THANE 401107,Maharashtra India	

PAN:	Dated:	DIN & Order No :
AAJFT6932B	**09/07/2026**	**ITBA/COM/F/17/2026-27/1090918672(1)**

Sir/ Madam/ M/s,

Subject: Proceedings under section 17(1) - Order

Approval of hospital under Section 17(2)(b)(ii) of the Income Tax Act, 2025 [Old section 17(2)(viii)(ii)(b) of the I.T. Act, 1961]

Whereas M/s Thunga Healthcare LLP, Address: Goraswadi Road, Opp. Nirman Diagnostic Centre, Malad (W), Mumbai-400064 (PAN: AAJFT6932B), Registration Number 887719197 has applied vide application dated 14/05/2024 in this office for approval u/s 17(2)(b)(ii) of the Income Tax Act, 2025 [Old section 17(2)(viii)(ii)(b) of the I.T. Act, 1961.

And, whereas the Committee constituted to examine the claim comprising of Dr. Shashank Ojha, Joint Commissioner of Income Tax, Range-1, Thane, Shri C.E. Awasarmol, Asst. Commissioner of Income Tax, Circle-1, Thane, Dr. Sunil Yadav, Control and Medical Officer, NCDPC, BMC and Dr. Tulsidas Karpe, Chief Medical Officer, BMC has submitted their report on 03/11/2025, enclosing therewith the Check-list of 16 points and List of diseases as prescribed, recommending the grant of approval.

And, whereas the Pr. CIT-1, Thane has forwarded the report of the Committee with his comments dated 24.04.2026, recommending the grant of approval u/s 17(2)(b)(ii) of the Income Tax Act, 2025 [Old section 17(2)(viii)(ii)(b) of the I.T. Act, 1961.

Now, therefore, in exercise of the powers conferred by section 17(2)(b)(ii) of the Income-tax Act, 2025 [Old section 17(2)(viii)(ii)(b) of the Income-tax Act, 1961] and having regard to the guidelines prescribed in Rule 18 of the I.T. Rules, 2026 [Old Rule 3A of the I.T. Rules, 1962], approval is hereby given to M/s Thunga Healthcare LLP, Address: Goraswadi Road, Opp. Nirman Diagnostic Centre, Malad (W), Mumbai-400064 (PAN: AAJFT6932B), Registration Number 887719197 for the purpose of the said sub-clause subject to the conditions mentioned herein below.

02. Any sum paid by an employer in respect of any expenditure actually incurred by the employee on his/her medical treatment or medical treatment of any member of his/her family in respect of any of the diseases or ailments mentioned in para 4 below, in M/s Thunga Healthcare LLP, Address: Goraswadi Road, Opp. Nirman Diagnostic Centre, Malad (W), Mumbai-400064 (PAN: AAJFT6932B), Registration Number 887719197 shall not be treated as a perquisite for the purposes of sections 15, 16, 17 and 18 of the Income-tax Act, 2025 [Old section 15, 16 and 17 of the Income-tax Act, 1961].

03. The said sum shall be exempt from Income-tax in the hands of the employee provided he/she attaches with his/her return of income a certificate from the said hospital specifying the disease or ailment for which medical treatment was required and the receipt for the amount paid to the hospital. The employer will not be liable to deduct tax u/s. 392 of the Income-tax Act, 2025 [Old Section 192 of the Income-tax Act, 1961] in respect of such sum.

04. The approval is granted for the treatment of the following diseases and ailments out of those prescribed in Rule 18(3) of I.T. Rules, 2026[Old Rule 3A(2) of the I.T. Rules, 1962] :-

(a) Cancer

(b) Tuberculosis

(c) Acquired Immuno Deficiency Syndrome (AIDS)

(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 skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment.

(g) Gynecological or obstetric ailments or diseases requiring surgical operations, cesarean or laparoscopic intervention.

(h) Ailment or disease of the organs mentioned at (d) above requiring medical treatment in a hospital for at least three continuous days.

(i) Gynecological or obstetric ailments or diseases 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) Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

05. As per Rule 18(1) of the I.T. Rules, 2025 [Old Rule 3A(1) of the I.T. Rules, 1962], the hospital should be registered with the local authority for getting approval under the above sub-clause. The certificate issued by the BrihanMumbai Municipal Corporation u/s. 5 of the Maharashtra Nursing Homes Registration Act, 1949 in this case is valid up to 31st March, 2029.

This approval u/s 17(2)(b)(ii) of the Income Tax Act, 2025 [Old section 17(2)(viii)(ii)(b) of the I.T. Act, 1961] is, therefore, effective from 08.07.2026 to 31.03.2029.

06. This approval is subject to the hospital’s continued compliance with the statutory conditions for such approval under Rule 18 of the I.T. Rules, 2026[Old Rule 3A of the I.T. Rules, 1962] and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income-tax Act and the Income-tax Rules. In the event the hospital ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the hospital to inform the authority granting the approval of such fact immediately.

07. This approval is liable to be withdrawn at any time if it is found that the approval has been obtained through misrepresentation of facts or necessary conditions as stipulated in Rule 18(1) of the Income-tax Rules, 1962 [Old Rule 3A(1) of the I.T. Rules, 1962] are not fulfilled. The approval is also subject to modification/withdrawal, if necessitated by subsequent changes in the provisions governing the approval.

08. This approval is subject to the following further terms and conditions:

(a) This approval is not transferable.

(b) The hospital shall at all reasonable times be open for inspection by the authority of the Income-tax Department, duly authorized in this behalf.

09. This certificate is entered in the Register of Approval u/s 17(2)(b)(ii) of the Income Tax Act, 2025 [Old section 17(2)(viii)(ii)(b) of the Income Tax Act, 1961] of this office, vide entry no. 17/05/2026-27 dated 08.07.2026.

RAHUL RAMAN
CCIT, PUNE

Copy to:

(1) All the Pr. Chief Commissioners of Income tax (CCA) in India.

(2) The PCIT- 1, Thane.

(3) The PCIT- 4, Pune

(4) The PCIT–1, Nashik.

RAHUL RAMAN
CCIT, PUNE

(In case the document is digitally signed please refer Digital Signature at the bottom of the page)

Signature Not Verified
Digitally Signed.
Name: RAHUL RAMAN
Date: 09-Jul-2026 15:37:06
Location: PUNE