



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
PCCIT, AP & TELANGANA

To, ANKURA MEDICAL & RESEARCH CENTRE PRIVATE LIMITED Plot No. 170,171 & 170/A Near Sisubhavan Bus stop,, Bapuji Nagar, Janpath Road, Bhubaneswar, Khordha 751009,Odisha India	
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PAN: AAKCA2173K	Dated: 12/01/2026	DIN & Order No : ITBA/COM/F/17/2025-26/1084684057(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

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

In exercise of the powers conferred on the Principal Chief Commissioner of Income Tax under proviso (ii)(b) to clause (2) of section 17 of the Income Tax Act, 1961, I, the Principal Chief Commissioner of Income Tax, Andhra Pradesh & Telangana hereby having regard to the guidelines prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rules, 1962 for the grant of approval to a hospital, grant approval to **Ankura Hospitals for Women & Children, a unit of M/s Ankura Medical & Research Centre Pvt Ltd, PAN: AAKCA2173K, situated Door No. 02/054/6 & 7/NR, Pet Basheerabad, NH-7, Beside DPS, Kompally, Medchal Malkajigiri District**, for the purposes of the saidsub-clause(b) of clause (ii) of the proviso to clause (2) of section 17 of the Income Tax Act, 1961.

2. Any sum paid by an 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 above mentioned Hospital in respect of the following prescribed diseases or ailments as mentioned in Rule 3A(2) of Income Tax Rules, 1962, shall not be treated as perquisite in the hands of the employee for the purposes of sections 15,16,& 17 of the Income Tax Act, 1961:-

Sub-rule of Rule 3A(2)	Prescribed diseases or ailments
(g)	gynaecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;

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Email: HYDERABAD.PCCIT@INCOMETAX.GOV.IN, Office Phone:23237946

Sub-rule of Rule 3A(2)	Prescribed diseases or ailments
(i)	gynaecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days;

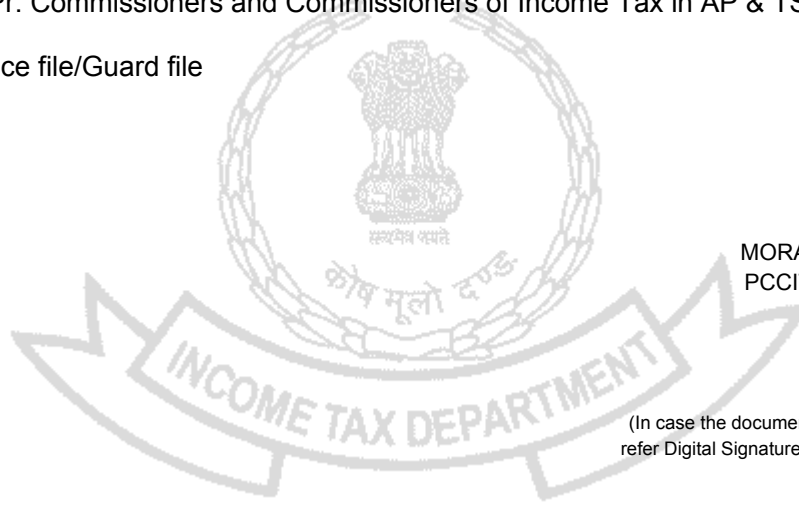
3. The employer will not be liable to deduct tax at source u/s 192 in respect of such sum.
4. The approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income Tax, Andhra Pradesh & Telangana or any other statutory authority under the Government, for any other purpose.
5. 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 Rule, 1962 are not fulfilled and is subject to modification/withdrawal, if necessitated by subsequent changes in provisions governing the approval.
6. The applicant hospital filed application for approval u/s 17(2) on 29.10.2024 and accordingly, **this approval takes effect from 29.10.2024 and shall remain in force till 28.10.2027**. This approval is subject to the hospital's continued compliance with the statutory conditions under Rule 3A(1) 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.
7. This approval is subject to terms & conditions as mentioned hereunder:
 1. This approval is not transferable and is applicable only to the premises occupied by the hospital as mentioned in para 1 of this order.
 2. 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.
 3. The hospital shall confirm to such conditions as prescribed in Rule 3A(1) & 3A(2) 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.
 4. The application for renewal of approval should be submitted at least 30 days before the expiry of current approval.
 5. For the purpose of extension of approval, a certificate should be filed to the effect that all the conditions specified in Rule 3A of the Income Tax Rules, 1962 continue to be satisfied and that no substantive/material change has occurred in the facts reported in the original application.

MORAMPUDI ANILKUMAR

PCCIT, AP & TELANGANA

Copy to:

1. All the Pr.Chief Commissioners of Income Tax(CCA) in India
2. The Chief Commissioner of Income Tax, Hyderabad
3. The Director General of Income Tax(Inv), Hyderabad
4. All the Pr. Commissioners and Commissioners of Income Tax in AP & TS Region
5. The Office file/Guard file



MORAMPUDI ANILKUMAR
PCCIT, AP & TELANGANA

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