



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

To, BIBO HEALTHCARE SYS PRIVATE LIMITED C/O S.N.ISLAM,PEOLI NAGAR SIBSAGAR,MORANHAT,P.O:-MORANHAT MORANHAT SIBSAGAR 785670,Assam India	
---	--

PAN: <b>AANCB6867G</b>	Dated: <b>08/04/2026</b>	DIN & Order No : <b>ITBA/COM/F/17/2026-27/1088345304(1)</b>
---------------------------	-----------------------------	--

Sir/ Madam/ M/s,

**Subject: Proceedings under section 17(1) - Order**

आयकर अधिनियम, 2025 की धारा 17(2)(b)(ii) के अंतर्गत अस्पताल की स्वीकृति। [आयकर अधिनियम, 1961 की पुरानी धारा 17(2)(viii)(ii)(b)]

**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]**

आयकर अधिनियम, 2025 की धारा 17 (2)(b)(ii) [आयकर अधिनियम, 1961 की पुरानी धारा 17(2)(viii)(ii)(b)] द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आयकर नियम, 2026 के नियम 18 [पुरानी आयकर नियम 1962 का नियम 3A] के साथ पठित उक्त परंतुक के प्रयोजन के लिए **एच. एमअस्पताल (बीयईबीओ हेल्थकेयर एसवाईस प्राइवेट लिमिटेड, का एक एकाई ) डिब्रुगढ़ PAN: AANCB6867G** को अनुमोदन प्रदान किया जाता है। / 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 I.T Act, 1961] read with Rule 18 of the Income Tax Rules, 2026 [Old Rule 3A of the I.T. Rules, 1962], approval is hereby granted to **H.M. Hospital (a unit of BIBO Healthcare SYS Pvt. Ltd., Dibrugarh, PAN: AANCB6867G,** 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

Note: If digitally signed, the date of digital signature may be taken as date of document.  
,AAYKAR BHAWAN, MAHATMA GANDHI ROAD, SHILLONG, Meghalaya, 793001  
Email: SHILLONG.CCIT@INCOMETAX.GOV.IN,

Note:- The website address of the e-filing portal has been changed from [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in) to [www.incometax.gov.in](http://www.incometax.gov.in).

\* DIN- Document identification No.

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 नियम, 2026 के नियम 18(3) [पुरानी आयकर नियम 1962 का नियम 3A(2)] के तहत निर्धारित निम्नलिखित बीमारियाँ या रोगों 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 18(3) of the Income Tax Rules, 2026 [Old Rule 3A(2) of the I.T. Rules, 1962]:

*a. 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;*

*b. Ailment or disease of the eye, ear, nose or throat, requiring surgical operation;*

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

*d. Gynaecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;*

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

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

*g. Mental disorder-neurotic or psychotic – requiring medical treatment in a hospital for at least three continuous days;*

*h. 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, 2026 के नियम 18 के उप-नियम (1) [पुरानी आयकर नियम 1962 का नियम 3A(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 18 of the Income Tax Rules, 2026 [Old Rule 3A(1) of the I.T. 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, 2025 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, 2025 (Old 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 Section 17(2)(b)(ii) of the Income Tax Act, 2025 [Old section 17(2)(viii)(ii)(b) of the I.T Act, 1961] read with Rule 18 of the Income Tax Rules, 2026 [Old Rule 3A of the I.T.

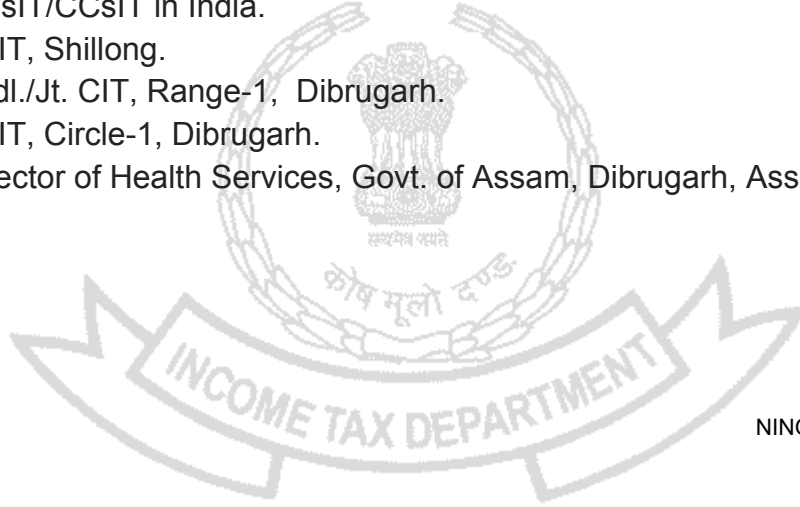
Rules, 1962]. In the event the hospital ceases to satisfy any of the conditions prescribed under the Act, it will be mandatory on the part of the hospital to notify the authority issuing this approval of such fact immediately.

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. All PCCsIT/CCsIT in India.
2. The PCIT, Shillong.
3. The Addl./Jt. CIT, Range-1, Dibrugarh.
4. The ACIT, Circle-1, Dibrugarh.
5. The Director of Health Services, Govt. of Assam, Dibrugarh, Assam.



NINGREIRUM LONGVAH  
CCIT, SHILLONG

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