



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

To, SANKHYA HOSPITALS PRIVATE LIMITED C-15 R R COMPLEX KPHB COLONY,ROAD NO.1 KPHB COLONY 500072,Telangana India	
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PAN: AAOCS7830D	Dated: 26/02/2026	DIN & Order No : ITBA/COM/F/17/2025-26/1086594434(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 **Sankhya Hospitals, a unit M/s Sankhya Hospitals Pvt Ltd, PAN: AAOCS7830D, situated at Sy No. 1009, Beside BSNL Office, Phase-3, KPHB Colony, Hyderabad-500072**, for the purposes of the said sub-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
(e)	ailment or disease of the eye, ear, nose or throat, requiring surgical operation; (except eye)
(f)	fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation

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Sub-rule of Rule 3A(2)	Prescribed diseases or ailments
	or orthopaedic treatment;
(g)	gynaecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;
(h)	ailment or disease of the organs mentioned at Rule 3A(2)(d) of Income Tax Rules, 1962 , requiring medical treatment in a hospital for at least three continuous days;(except heart related treatment / surgery)
(i)	gynaecological or obstetric ailment or disease 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;

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 hospital filed their application for grant of approval u/s 17(2) on 10.11.2025 and accordingly, **this approval takes effect from 10.11.2025 and shall remain in force till 09.11.2028**. 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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