



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
PCCIT, UP (EAST)

To, APOLLOMEDICS INTERNATIONAL LIFESCIENCES LIMITED PLOT NO KBC 31 SECTOR B, LDA COLONY KANPUR ROAD, L D A Colony S.O Lucknow LUCKNOW 226012, Uttar Pradesh India	
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PAN: AAGCM9435L	Dated: 08/05/2026	DIN & Order No : ITBA/COM/F/17/2026-27/1088898050(1)
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Sir/ Madam/ M/s,

**Subject: Proceedings under section 17(2) - Order**

Please find attached herewith the order F.No. 45/Pr.CCIT/Tech/Lko/Apollomedics/2026-27 dated 08.05.2026 regarding approval under section 17(2)(b)(ii) in the case of M/s Apollo Medics International Life Sciences Ltd. KBC-31 Sector-B LDA colony Kanpur road Lucknow (PAN-AAGCM9435L).

APARNA M AGGARWAL  
PCCIT, UP (EAST)

Enclosed: Refer to attachment ATTACHMENT\_100113525430.pdf

**Note: If digitally signed, the date of digital signature may be taken as date of document.**  
Pratyaksh Kar Bhawan, 57, Ram Tirath Marg, Lucknow, Uttar Pradesh, 226001



भारत सरकार

GOVT. OF INDIA

कार्यालय प्रधान मुख्य आयकर आयुक्त उत्तर प्रदेश ,(पूर्वी)लखनऊ  
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME-TAX, UP (EAST), LUCKNOW  
प्रत्यक्ष कर भवन ,57 ,राम तीर्थ मार्ग ,लखनऊ-226001  
PRATYAKSH KAR BHAWAN, 57, RAM TIRATH MARG, LUCKNOW-226001  
EMAIL: lucknow.pccit@incometax.gov.in

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## ORDER

Dated: 05.05.2026

**Subject: Approval under sub-clause (b) of Clause (ii) of the 1st proviso to Section 17(2) of the Income Tax Act, 1961- regarding-**

In exercise of the powers vested with the undersigned under sub-clause(b) of Clause (ii) of the 1st proviso to sub-clause (viii) of Section 17(2) of the Income Tax Act, 1961 read with Rule 3A(1) of the Income Tax Rules, 1962 renewal is hereby granted to **M/s Apollo Medics International Life Sciences Ltd. KBC-31, Sector-B, LDA Colony, Kanpur Road, Lucknow (PAN- AAGCM9435L).**

2. The approval accorded as above is only for the purpose of sub-clause (b) of Clause (ii) of the 1st proviso to Section 17(2) of the Income Tax Act, 1961 and should not be construed as approval of the Central Government or the Pr. Chief Commissioner of Income Tax, Lucknow or any other statutory authority under the Government, for any other purpose(s).

3. This approval is subject to withdrawal at any time, if it is found that the approval/renewal has been obtained through fraud and/ or misrepresentation 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/renewal.

4. The approval is granted for the treatment of the following diseases and ailments:

- (a) Cancer;
- (b) Tuberculosis;
- (c) Diseases 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;

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- (d) Ailment or disease of the eye, ear, nose or throat, requiring surgical operation;
- (e) Fracture in any part of the skeletal system or dislocation of vertebrate requiring surgical operation or orthopedic treatment;
- (f) Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;
- (g) Ailment or disease of the organs mentioned at (d) requiring medical treatment in a Hospital;
- (h) Gynecological or obstetric ailment or disease requiring medical treatment in a hospital;
- (i) Mental disorder-neurotic or psychotic-requiring medical treatment in a hospital for atleast three continuous days.
- (j) Anaphylactic shock including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital.

**The approval shall be valid from 8.05.2026 to 7.05.2029.**

This order of the approval is subject to the following terms and conditions: -

- (a) This approval/renewal is not transferable.
- (b) The Hospital shall at all reasonable times be open for inspection by the authority of Income Tax Department, duly authorized in this behalf.
- (c) The hospital shall conform to such conditions as are prescribed under sub clause (b) of clause (ii) of 1<sup>st</sup> proviso to section 17(2) of the Income Tax Act, 1961, read with Rule 3A of the Income Tax Rules 1962. In the event that 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/renewal of such fact immediately.
- (d) The application for renewal of approval should be **submitted at least 90 days** before the expiry of the current approval.

*Amital*  
8.5.26

**(Aparna M. Aggarwal)**

Pr. Chief Commissioner of Income Tax, UP (East),  
Lucknow

**F.No. 45/Pr.CCIT/Tech/Lko/ Apollomedics/2026-27**

**Dated: 8.05.2026**

Copy to:

1. All Pr. Chief Commissioners of Income Tax (CCA) of India.
2. The Pr. Commissioner of Income Tax (Central), Lucknow.
3. Director, M/s Apollo Medics International Life Sciences Ltd. KBC-31, Sector-B, LDA Colony, Kanpur Road, Lucknow (PAN- AAGCM9435L).
4. The Chief Medical Officer, 1, Chakbast Road, Qaiserbagh, Lucknow, Uttar Pradesh-226018 with the request that in case of withdrawal of license or any misdemeanor, the department must be informed immediately and accordingly.

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5. The Addl. Director, CGHS, Gomti Nagar, Lucknow through e-mail [cghslko@nic.in](mailto:cghslko@nic.in).



**(Manish Verma)**

Astt. Commissioner of Income Tax (Hq.)(Tech.)

Lucknow.