



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE DIRECTOR
GENERAL OF INCOME TAX,
INVESTIGATION
DGIT (INVESTIGATION) KOLKATA

To,

PEERLESS HOSPITAL GUWAHATI PRIVATE LIMITED
M/s. Ayursundra Hospitals (Guwahati) Pvt. Ltd. Bhabanand
Boro Path, Garchuk
Guwahati 781035, Assam
India

PAN:
AAGCA7888P

Dated:
15/10/2025

DIN & Order No :
ITBA/COM/F/17/2025-26/1081793813(1)

Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

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

In exercise powers conferred on the DGIT WB, Sikkim & NER under sub-clause (b) of clause (ii) of the proviso to clause (viii) of sub-section (2) of section 17 of the Income Tax Act, 1961. I, the Director General of Income Tax (Inv.), WB, Sikkim & NER, having regard to the guidelines prescribed in rule 3A(1) & 3A(2) of the Income Tax Rules, 1962, for the grant approval to a hospital, hereby grant renewal of approval to **"M/s Ayursundra Hospitals (Guwahati) Pvt Ltd, Bhabanand Boro Path, Garchuk, Guwahati – 781035, Assam"** [PAN: **AAGCA7888P**] assessed to tax with Central Circle -1, Guwahati for the purpose of said Sub-Clause (b) of clause (ii) of the proviso to clause (viii) of Sub-section (2) of section 17 of the Income Tax Act, 1961.

2. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by the employee on his/her medical treatment or treatment of any member of his/her family in the above mentioned Hospital in respect of the following prescribed diseases as mentioned in Rule 3A(2) of the Income-tax Rules, 1962 shall not be treated as a perquisite for the purpose of Sections 15, 16 & 17 of the Income Tax Act, 1961 as under:-

Note: If digitally signed, the date of digital signature may be taken as date of document.
,AAYAKAR BHAWAN POORVA, 110 SHANTIPALLY, E.M.BYPASS, KOLKATA, West Bengal, 700107
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List of prescribed diseases for which treatment is available in the applicant hospital		7
Sl.No.	Name of the disease	Treatment is available
a	Cancer	YES
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	YES
e	Ailment or disease of the eye, ear, nose or throat requiring surgical operation	YES
f	Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment	YES
g	Gynecological or Obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention	YES
h	Ailment or disease of the organs mentioned at (d), requiring medical treatment in a hospital for at least three continuous days	YES
i	Gynecological or Obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days	YES

3. The approval accorded should not be construed as approval of the Government of India or the DGIT (Inv.) WB, Sikkim & NER or any other statutory authority under the Government, for any other purpose(s).

4. 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 Rules, 1962 are not fulfilled and is subject to modification/withdrawal, if necessitated by subsequent changes in provisions governing the approval. Further, any change in the number of beds during the validity period of present approval will amount to withdrawal of such approval and a fresh application shall have to be filed and approval will have to be sought.
5. This approval shall be effective from **the date of 21.04.2024 to 31.03.2027** subject to condition M/s Ayursundra Hospitals (Guwahati) Pvt Ltd. shall renew its trade license No. GMC/LZ/6/202526/1747394651693573 of Guwahati Municipal Corporation before its expiry, i.e 31.03.2026 and communicate such renewal to the Approving Authority, i.e DGIT (Inv.) WB, Sikkim & NER. Further, this approval is subject to the hospital's continued compliance with the statutory conditions under Rule 3A (1) of the Income- tax Rules, 1962 and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961.

TERMS AND CONDITIONS

- 1.This approval is not transferable.
- 2.This 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 conform 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 of the hospital to notify the authority issuing this approval of such facts immediately.
- 4.The application for renewal of approval should be submitted at least 30 days before the expiry of the current approval.

ASHOK KUMAR SAROHA
DGIT (INVESTIGATION) KOLKATA

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