



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

To, CHANDRA MOTHER & EYE CARE PRIVATE LIMITED 4/43 VIVEK KHAND , GOMTI NAGAR LUCKNOW 226010,Uttar Pradesh India	
---	--

PAN: AADCC6638A	Dated: 19/05/2026	DIN & Order No : ITBA/COM/F/17/2026-27/1089081790(1)
---------------------------	-----------------------------	--

Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

Please find attached herewith order F.No.Pr.CCIT/Tech/Lko/Chandra Mother & Eye Care/2026-27 dated 19.05.2026 u/s 17(2)(b) of the I.T. Act, 1961 in the case of M/s Chandra Mother & Eye Care Pvt. Ltd., TC-13/III-V, Vibhuti Khand, Gomti Nagar, Lucknow, PAN- AADCC6638A.

APARNA M AGGARWAL
PCCIT, UP (EAST)

Enclosed: Refer to attachment ATTACHMENT_100113799406.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

Note:- The website address of the e-filing portal has been changed from www.incometaxindiaefiling.gov.in to www.incometax.gov.in.

* DIN- Document identification No.



भारत सरकार

GOVT. OF INDIA

कार्यालयप्रधान 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

ORDER

Dated: 19.05.2026

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 Chandra Mother & Eye Care Pvt. Ltd., TC13/III-V, Vibhuti Khand, Gomti Nagar, Lucknow (PAN- AADCC6638A)**

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) Ailment or disease of the eye, requiring surgical operation;
- (b) Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;
- (c) Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days;

The approval shall be valid from 1.05.2026 to 18.05.2029.

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 1st 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.

34401
19/5/26

(Aparna M. Aggarwal)

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

F.No. Pr.CCIT/Tech/Lko/Chandra Mother & Eye care/2026-27

Dated: 19.05.2026

Copy to:

1. All Pr. Chief Commissioners of Income Tax (CCA) of India.
2. The Pr. Commissioner of Income Tax-1, Lucknow.
3. Dr. Rajesh Bhatia, Chief Medical Director, M/s Chandra Mother & Eye Care Pvt. Ltd., TC13/III-V, Vibhuti Khand, Gomti Nagar, Lucknow (PAN- AADCC6638A)
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.
5. The Addl. Director, CGHS, Gomti Nagar, Lucknow through e-mail cghslko@nic.in.

41/21
19/5/26

(Manish Verma)

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