



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
CIT(ADMN. & TPS) - KANPUR

To,  CHANDRA ORTHOPAEDIC MATERNITY CENTRE AND RESEARCH INSTITUTE 1/198,A CIVIL LINES AGRA ,Civil Line S.O (Agra) Agra AGRA 282002,Uttar Pradesh India	
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PAN: <b>AAFFC4862P</b>	Dated: <b>04/08/2025</b>	DIN & Order No : <b>ITBA/COM/F/17/2025-26/1079248865(1)</b>
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Sir/ Madam/ M/s,

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

Kindly find the enclosed herewith order u/s 17(2) dated 01.08.2025 passed by the competent authority.

SHEODAN SINGH BHADORIYA

Enclosed: Refer to attachment ATTACHMENT\_100099654267.pdf

Note: If digitally signed, the date of digital signature may be taken as date of document.  
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\* DIN- Document identification No.



GOVERNMENT OF INDIA  
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX  
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F.No. Pr. CCIT/KNP/JCIT(T & J)/2(14)/2024-25/2653

Dated: 01.08.2025

DIN: ITBA/COM/F/17/2025-26/1079248865(1)

**Sub.: Renewal of approval of hospital under section 17(2)(viii)(ii)(b) of the Income Tax Act, 1961 in the case of M/s Chandra Orthopedic Maternity Centre and Research Institute, 1/198, Civil Lines, Agra, PAN: AAFFC4862P – regarding –**

**Order u/s 17(2)(viii)(ii)(b) of Income Tax Act, 1961**

**Registration No. : 21/2025-26**

In exercise of the Powers conferred under sub-clause (b) of clause (ii) of the proviso to sub clause (viii) of clause (2) of Section 17 of the Income Tax Act, 1961 read with Rule 3A of the Income Tax Rules, 1962 and having regard to guidelines prescribed therein, renewal of approval is hereby granted to :

**M/s Chandra Orthopedic Maternity Centre and Research Institute, 1/198, Civil Lines, Agra.**

2. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his/her medical treatment or of any member of his/her family at the above mentioned Hospital in respect of the following disease or ailments prescribed under Rule 3A(2) of the Income Tax Rules, 1962, shall not be treated as a perquisite for the purposes of sections 15, 16 and 17 of the Income-tax Act, 1961 and such sum shall be exempt from income-tax in the hands of the employee. The employer will not be liable to deduct tax under section 192 of the Income tax Act, 1961 in respect of such sum:

Sub-Rule No.	Diseases or ailments prescribed under Rule 3A(2)
(f)	Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment
(g)	Gynecological or obstetric ailments or disease requiring surgical operation, caesarean operation or laparoscopic intervention
(i)	Gynecological or obstetric ailments or disease requiring medical treatment in a hospital for at least three continuous days

3. The approval is only for the purpose of 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 and shall not be construed as approval of the Central Government or the Principal Chief Commissioner of Income Tax, Kanpur or any other statutory authority under the Government, for any other purpose.

4. The renewal of approval is valid for period of 03 years from **31.12.2024 to 30.12.2027** and is subject to the continued compliance with the statutory conditions prescribed under Rule 3A of the Income Tax Rules, 1962 necessary for such approval and such modification as may be necessitated by any amendment to the provisions governing the approval under Income Tax Act, 1961.

5. The order of the approval is subject to following terms and conditions:-

- (a) This approval is not transferable.
- (b) The Hospital shall, at all reasonable times, be open for inspection by the officers of the Income tax Department, as are duly authorized in this behalf.
- (c) The hospital shall conform to such conditions as are prescribed 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 Rule 3A of the Income Tax Rule, 1962. In case of violation of the conditions prescribed under the Act, it will be mandatory on the part of the hospital, to intimate such fact immediately, to the approving authority.
- (d) The application for renewal of approval should be submitted at least 60 days before the expiry of the current approval.

  
(Aparna Karan),  
Principal Chief Commissioner of Income Tax,  
UP(West) & Uttarakhand Region,  
Kanpur.


F.No. Pr.CCIT/KNP/JCIT(T&J)/17(2)(ii)(b)/2(14)/2024-25/2653  
DIN: ITBA/COM/F/17/2025-26/1079248865U

Dated: 01.08.2025

To,  
Director,  
**M/s Chandra Orthopedic Maternity Centre  
and Research Institute,**  
**1/198, Civil Lines, Agra-282002**  
**PAN: AAFFC4862P**

Copy for information to:

- (1) The Secretary, Central Board of Direct Taxes, North Block, New Delhi.
- (2) All the Principal Chief Commissioner of Income Tax of India.
- (3) The Chief Commissioner of Income Tax, Ghaziabad.
- (4) The Pr. Commissioner of Income Tax, Dehradun.
- (5) The Pr. Commissioner of Income Tax-I, Kanpur/Agra.
- (6) The Income Tax Officer(Hq) O/o PCIT-1, Agra, Member.

  
(Amrendra S. Nath),  
Addl. Commissioner of Income Tax(T & J),  
For Principal Chief Commissioner of Income Tax,  
U.P.(West) and Uttarakhand Region,  
Kanpur.