



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

To, D S MEMORIAL NURSING HOME C-35 , Sarvodaya Nagar Kanpur 208005,Uttar Pradesh India	
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PAN: AAAFD6185H	Dated: 04/08/2025	DIN & Order No : ITBA/COM/F/17/2025-26/1079247805(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

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

SHEODAN SINGH BHADORIYA

Enclosed: Refer to attachment ATTACHMENT_100099651815.pdf

Note: If digitally signed, the date of digital signature may be taken as date of document.
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**OFFICE OF THE
PRINCIPAL CHIEF COMMISSIONER OF INCOME-TAX
U.P. (WEST) & UTTARAKHAND REGION
AAYAKAR BHAWAN, 16/69, CIVIL LINES, KANPUR (U.P.)-208 001
Phone & Fax No: 0512-2304418**

F.No. Pr.CCIT/KNP/JCIT(T&J)/2(15)/2024-25/2654

Dt.: 01.08.2025

DIN & Order No : ITBA/KOM/F/17/2025-26/1079247805(1)

Sub: Renewal of approval of Hospital 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 rules 3A(1) & 3A(2) of Income Tax Rules, 1962) in the case M/s D.S. Memorial Nursing Home, C-35, Sarvodaya Nagar, Kanpur.

Order u/s 17(2)(viii)(ii)(b) of I. T. Act, 1961

Registration No. : 22/2025-26

In exercise of the powers conferred on the Principal Chief Commissioner of Income Tax 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, I, the Principal Chief Commissioner of Income Tax, U.P.(West) & Uttarakhand Region, Kanpur 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/renewal, as the case may be, to **D.S. Memorial Nursing Home, C-35, Sarvodaya Nagar, Kanpur** for the purpose of said 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.

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 the Income Tax Rules, 1962, shall not be treated as a perquisite in the hands of the employee for the purposes of sections 15, 16 and 17 of the Income-tax Act, 1961:-

S. No.	Diseases or ailments prescribed under Rule 3A(2)
b.	Tuberculosis
e.	Ailment or disease of the eye, ear, nose or throat requiring surgical operation such as Catract, Glaucoma, Retinal Surgeries etc.
f.	Fracture in any part of the skeletal system or dislocation of vertebra requiring surgical operation or orthopedic treatment.
g.	Gynecological or obstetric ailments or diseases requiring surgical operation, Caesarean or Laparoscopic Intervention.
i.	Gynecological or obstetric ailments or diseases requiring medical treatment in a hospital for at least three continuous days.

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3. The employer will not be liable to deduct tax at source under section 192 of the Income tax Act, 1961 in respect of such sum. The Hospital shall issue a certificate to the employee who avails the medical facility specifying the disease or ailment for which medical treatment was given and the amount of expenditure incurred in payment to the hospital and for medicines along with the relevant bills.

4. The approval/renewal accorded as above is only for the purpose of 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 and should 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(s).

5. This approval/renewal is effective **from 13.01.2025 to 12.01.2028**. This approval/renewal is subject to withdrawal at any time, if it is found that the approval 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.

6. The order of the approval/renewal is subject to 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 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.

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F.No. Pr.CCIT/KNP/JCIT(T&J)/2(15)/2024-25/2654 Dt.: 01.08.2025
DIN & Order No : ITBA/COM/F/17/2025-26/1079247805(1)

To,

The Director,
M/s D. S. Memorial Nursing Home,
C-35, Sarvodaya Nagar,
Kanpur- 208005.

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 Chief Commissioner of Income Tax, ReFAC, Dehradun.
- (5). The Pr. Commissioner of Income Tax-I, Kanpur/Agra.
- (6). The Pr. Commissioner of Income Tax, Dehradun.
- (7). The DD(OL) for Hindi version.
- (8). Shri S.K.Verma, ACIT(T&J) O/o the Pr.CCIT, Kanpur & Secretary CGEWCC, Kanpur.
- (9). Database Cell, CBDT with request to upload this order on the departmental website.



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