



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE CHIEF
COMMISSIONER OF INCOME TAX
PCCIT, UP (E) AS CCIT AT LKO

To,

DIVINE HEART HOSPITAL AND RESEARCH CENTRE
PRIVATE LIMITED
VIRAJ KHAND-5, GOMTI NAGAR
LUCKNOW, Uttar Pradesh
India

PAN:
AABCD9643C

Dated:
22/08/2025

DIN & Order No :
ITBA/COM/F/17/2025-26/1079894946(1)

Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

Please find attached herewith the Order u/s. 17(2) of the Income Tax Act, 1961 dated 22.08.2025.

AMAL PUSP
PCCIT, UP (E) AS CCIT AT LKO

Enclosed: Refer to attachment ATTACHMENT_100100602657.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
Email: LUCKNOW.PCCIT@INCOMETAX.GOV.IN,



सत्यमेव जयते

OFFICE OF THE
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
(UP, EAST)
PRATYAKSH KAR BHAWAN,
57, RAM TIRATH MARG, LUCKNOW- 226001
Email: lucknow.pccit@incometax.gov.in

ORDER

Dated: 22.08.2025

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

In exercise of the powers vested with the undersigned under sub-clause (b) of Clause (ii) of the 1st proviso to Section 17(2) of the Income Tax Act, 1961 read with Rule 3A(1) of the Income Tax Rules, 1962, renewal is hereby accorded to **M/s Divine Heart Hospital & Multispecialty Hospital, Viraj Khand-5, Gomti Nagar, Lucknow PAN: AABCD9643C.**

2. The renewal 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/renewal 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 renewal 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/renewal is granted for the treatment of the following diseases and ailments:-

- (a) 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.
- (b) Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention.
- (c) Ailment or disease of the organs mentioned at (a), requiring medical treatment in a hospital for at least three continuous days.
- (d) Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days.
- (e) Anaphylactic shock including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

2.

The renewal is effective from 22.08.2025 and will remain valid till 21.08.2028.

This order of the renewal 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.

Sd -

(Amal Pusp)

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

C.No.157/Pr.CCIT/Lko/Tech./Divine Heart/Vol.II/2024-25

Dated:22.08.2025

Copy for favour of information to:-

1. All Pr. Chief Commissioners of Income Tax (CCA) of India.
2. The Pr. Commissioner of Income Tax-1, Lucknow.
3. Dr. A. K. Srivastava, Managing Director, M/s Divine Heart & Multispecialty Hospital, Viraj Khand-5, Gomti Nagar, Lucknow-226010.
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.

(Manish Verma)

Assistant Commissioner of Income Tax(Hq.)(Tech.)
O/o. The Pr.Chief Commissioner of Income Tax- UP(E),
Lucknow.