



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
Add. CIT (TECH.)

To,

LUTHRA HOSPITALS PRIVATE LIMITED
16 ,SUBHASH ROAD SUBHASH ROAD
DEHRADUN 248001,Uttarakhand
India

PAN: AAACL2528H	Assessment Year: 2025-26	Dated: 02/06/2026	DIN & Order No : ITBA/COM/F/17/2026-27/1089350081(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

Kindly refer to the attached order with respect to approval /renewal u/s 17(2) of the Income Tax Act, 1961 in the case of M/s Drishti Eye Institute (a Unit of Luthra Hospital Pvt. Ltd.), 16, Subhash Road, Astley Hall, Dehradun, Uttarakhand - 248001.

AMRENDRA SHIVA NATH
Add. CIT (TECH.)

Copy to:

1. All The Pr.CCIT of India.
2. The Pr.CIT- Dehradun.

AMRENDRA SHIVA NATH
Add. CIT (TECH.)

Enclosed: Refer to attachment AAACL2528H_2025_ATTACHMENT_100114178553.pdf

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO.:2nd Floor, AAYAKAR BHWAN, 16/69,, CIVIL LINES, KANPUR, Uttar Pradesh, 208001



GOVERNMENT OF INDIA
OFFICE OF THE
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
U.P.(WEST) & UTTARAKHAND REGION, KANPUR
Aayakar Bhawan, 16/69 Civil Lines, Kanpur - 208 001
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Telephones: 2304475, Fax: 2306491

F.No. Pr.CCIT/KNP/Addl.CIT(T&J)/2(27)/2025-26/1483 Date : 02.06.2026

Subject: Renewal 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 the case of M/s Drishti Eye Institute (a unit of Luthra Hospital Pvt. Ltd.), 16, Subhash Road, Astley Hall, Dehradun, Uttarakhand - 248001 (PAN- AAACL2528H) - regarding-

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

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, UP (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 renewal/approval to **M/s Drishti Eye Institute (a unit of Luthra Hospital Pvt. Ltd.), 16, Subhash Road, Astley Hall, Dehradun, Uttarakhand - 248001 (PAN- AAACL2528H)** 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)
(e)	Ailment or disease of the eye requiring surgical operation.

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 renewal/approval 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 renewal/approval is effective **from 12.12.2025 to 11.12.2028**. This approval 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 is subject to following terms and conditions:-

- (a) This renewal/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.
- (e) This approval is granted u/s 17(2)(viii)(ii)(b) of the repealed Income Tax Act, 1961 in accordance of the provisions of the sections 536(2)(e) of the Income Tax Act, 2025 according to which "any proceeding pending on the commencement of this Act before any income-tax authority or any other authority constituted under the repealed Income-tax Act, Appellate Tribunal, or any court, by way of application, appeal, reference or revision or by any other means, shall be continued and disposed of as if this Act had not been enacted".

-Sd-

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

F.No. Pr.CCIT/KNP/AddlCIT(T&J)/2(27)/2025-26/1483
DIN & Order No : ITBA/COM/F/17/2025-26/1089350081(1)


Date : 02.06.2026

To,

**The Director,
M/s Drishti Eye Institute
(A unit of Luthra Hospital Pvt. Ltd.),
16, Subhash Road, Astley Hall,
Dehradun- 248001**

Copy for information to:

1. The All the Principal Chief Commissioner of Income Tax of India.
2. The Chief Commissioner of Income Tax, Ghaziabad.
3. The Pr. Commissioner of Income Tax-I, Kanpur/Agra.
4. The Pr. Commissioner of Income Tax, Dehradun.
5. The DD (OL) for Hindi version.
6. The Dy/Asstt. Commissioner of Income Tax, Circle-1(1)(1), Dehradun,
AO/Secretary of the Committee.


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