



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

To,

TPG HEALTH CARE PRIVATE LIMITED  
1/61 „DELHI GATE  
AGRA, AGRA 282003, Uttar Pradesh  
India

PAN:  
AAICT5542K

Dated:  
20/11/2025

DIN & Order No :  
ITBA/COM/F/17/2025-26/1082822466(1)

Sir/ Madam/ M/s,

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

Kindly find the enclosed order u/s 17(2) of the Income Tax Act, 1961 in the case of Galaxy Hospital (A Unit of TPG Healthcare Pvt Ltd) 1/193/10, Bagh Farzana Civil Lines, Agra, Uttar Pradesh.

SHEODAN SINGH BHADORIYA

Enclosed: Refer to attachment ATTACHMENT\_100104760593.pdf

Note: If digitally signed, the date of digital signature may be taken as date of document.  
ROOM NO:101,1st Floor, AAYAKAR BHWAN, 16/69,, CIVIL LINES, KANPUR, Uttar Pradesh, 208001  
Email: KANPUR.CIT.CO.ADMIN@INCOMETAX.GOV.IN,

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\* DIN- Document Identification No.

OFFICE OF THE  
PR. CHIEF COMMISSIONER OF INCOME TAX  
(West) & UTTARAKHAND REGION,  
"AAYAKAR BHAWAN", 16/69, CIVIL LINES,  
KANPUR (U.P.)- 208001  
PHONE & FAX No.0512-2304418



कार्यालय  
प्रधान मुख्य आयकर आयुक्त  
उ.प्र. (पश्चिम) एवं उत्तराखण्ड क्षेत्र  
आयकर भवन, 16/69, सिविल लाईंस, कानपुर  
उत्तर प्रदेश-208001

F.No. Pr.CCIT/KNP/JCIT(T&J)/2(10)/2025-26/5713

Date: 19.11.2025

**Sub.: 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 of Galaxy Hospital (A Unit of TPG Healthcare Pvt Ltd.), 1/193/10 , Bagh Farzana, Civil Lines, Agra, 202002, PAN- AAICT5542K- 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 approval to **Galaxy Hospital (A Unit of TPG Healthcare Pvt Ltd.), 1/193/10 , Bagh Farzana, Civil Lines, Agra, 202002, PAN- AAICT5542K** 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)
a)	cancer
b)	tuberculosis
c)	acquired immunity deficiency syndrome
d)	disease 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
e)	ailment or disease of the eye, ear, nose or throat, requiring surgical operation



f)	fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopaedic treatment
g)	gynaecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention
h)	ailment or disease of the organs mentioned at (d), requiring medical treatment in a hospital for at least three continuous days
i)	gynaecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days
j)	burn injuries requiring medical treatment in a hospital for at least three continuous days
k)	mental disorder - neurotic or psychotic - requiring medical treatment in a hospital for at least three continuous days
l)	drug addiction requiring medical treatment in a hospital for at least seven continuous days
m)	anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

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 19.11.2025 to 18.11.2028**. 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 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.

- sd-

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

F.No. Pr.CCIT/KNP/JCIT(T&J)/2(10)/2025-26/5713  
DIN & Order No : ITBA/COM/F/17/2025-26/1082822466(1)

Date: 19.11.2025

To,

**The Director,  
Galaxy Hospital (A Unit of TPG Healthcare Pvt Ltd.), 1/193/10 ,  
Bagh Farzana, Civil Lines, Agra, 202002, PAN- AAICT5542K**

Copy for information to:

1. The All Principal Chief Commissioner of Income Tax of India.
2. The Chief Commissioner of Income Tax, Ghaziabad.
3. The Chief Commissioner of Income Tax, Dehradun.
4. The Pr. Commissioner of Income Tax-I, AGRA.
5. The DD(OL) for Hindi version.
6. The Addl./ Joint Commissioner of Income Tax (Admin), O/o Pr.CCIT, Kanpur
7. Record File.

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