



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
PCCIT, NORTH WEST REGION

To, GREWAL EYE INSTITUTE PRIVATE LIMITED SCO 168-169, , SECTOR 9-C, CHANDIGARH 160017,Chandigarh (UT) India	
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PAN: AAACG5963F	Dated: 06/08/2026	DIN & Order No : ITBA/COM/F/17/2026-27/1091908109(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

APPROVAL UNDER SUB-CLAUSE (ii) OF CLAUSE (b) OF SUB-SECTION (2) OF SECTION (17) OF THE INCOME TAX ACT, 2025 (READ WITH RULES 18(1) & 18(3) OF INCOME TAX RULES, 2026)

In exercise of powers conferred on the Principal Chief Commissioner of Income-tax under sub-clause (ii) of clause (b) of sub-section (2) of section (17) of the Income Tax Act, 2025, I, the Principal Chief Commissioner of Income Tax, North West Region, Chandigarh, having regard to the guidelines prescribed in Rules 18(1) & 18(3) of Income Tax Rules, 2026, for the grant of approval to a hospital, hereby grant approval to **M/s Grewal Eye Institute Private Limited**, running a hospital in the name & style as “**Grewal Eye Institute**” situated at # **Plot No. H-6, Medicity, New Chandigarh, Mullanpur, Mohali, Punjab - 140901 [PAN:AAACG5963F]** assessed to tax with DCIT, Circle-1(1), Chandigarh for the purpose of said sub-clause (ii) of clause (b) of sub-section (2) of section (17) of the Income Tax Act, 2025.

2. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by the employee on his/her medical treatment or treatment of any member of his/her family in the above mentioned Hospital in respect of the following prescribed diseases as mentioned in Rule 18(3) of the Income Tax Rules, 2026 shall not be treated as a perquisite for the purpose of Sections 15, 16, 17 & 18 of the Income Tax Act, 2025 as under:-

List of prescribed diseases for which treatment is available in the applicant hospital	1 (One)
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Note: If digitally signed, the date of digital signature may be taken as date of document.
,CHANDIGARH AYKAR BHAWAN, CHANDIGARH, CHANDIGARH, Punjab, 160017
Email: CHANDIGARH.PCCIT@INCOMETAX.GOV.IN,

Sr.No.	Name of the disease	Treatment is available
a)	Ailment or disease of the eye, ear, nose or throat requiring surgical operation	Only Ophthalmic (Eye Care) Services

3. The approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income Tax, North West Region, Chandigarh or any other statutory authority under the Government, for any other purpose other than mentioned in 2 above.

4. This approval is subject to withdrawal at any time if it is found that the approval has been obtained through misrepresentation of facts or necessary conditions as stipulated in sub-rule (1) of Rule 18 of the Income Tax Rules, 2026 are not fulfilled and is subject to modification/withdrawal, if necessitated by subsequent changes in provisions governing the approval.

5. This approval shall be effective from **the date of order to 03.12.2028 (till the validity of NABH Certificate)**. This approval is subject to the hospital's continued compliance with the statutory conditions under Rule 18(1) of Income Tax Rules, 2026 necessary for such approval and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income tax Act, 2025.

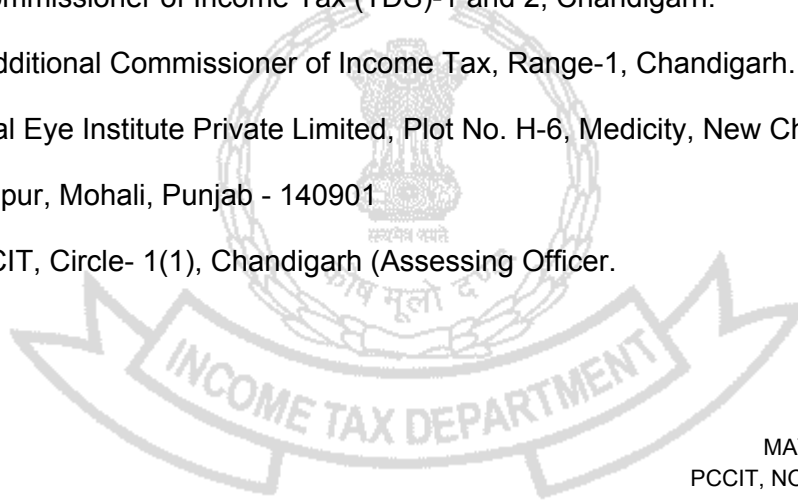
6. This approval is subject to terms & conditions as mentioned here under:-

1. This approval is not transferable and is applicable only to the premises occupied by the hospital as mentioned in Para 1 of this order.
2. The hospital shall at all reasonable times be open for inspection by such officers of the Income Tax Department as are duly authorized in this behalf.
3. The hospital shall confirm to such conditions as prescribed in Rule 18 of I.T. Rules, 2026. In the event the establishment ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the Principal Officer to notify the authority issuing this approval of such fact immediately.
4. The hospital shall forthwith, and in any case within seven days of its occurrence, inform this office of any change, event or deviation resulting in the non- fulfillment of any conditions prescribed under sub-rule (1) of Rule 18 of the Income Tax Rules, 2026 or of any other material change having a bearing on the continuance of this approval.
5. The application for renewal of approval should be submitted at least 60 days before the expiry of approval.

MAYANK PRIYADARSHI
PCCIT, NORTH WEST REGION

Copy to:

1. All Principal Chief Commissioner(s) of Income tax.
2. The Chief Commissioner of Income Tax, Panchkula, Amritsar, Ludhiana and Shimla.
3. The Director General of Income Tax (Inv.), Chandigarh.
4. The Principal Commissioner of Income Tax-1, Chandigarh.
5. The Commissioner of Income Tax (TDS)-1 and 2, Chandigarh.
6. The Additional Commissioner of Income Tax, Range-1, Chandigarh.
7. Grewal Eye Institute Private Limited, Plot No. H-6, Medicity, New Chandigarh,
Mullanpur, Mohali, Punjab - 140901
8. The DCIT, Circle- 1(1), Chandigarh (Assessing Officer).



MAYANK PRIYADARSHI
PCCIT, NORTH WEST REGION

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refer Digital Signature at the bottom of the page)