भारत सरकार

GOVERNMENT OF INDIA

कार्यालय प्रधान मुख्य आयकर आयुक्त बिहार और झारखण्ड

OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX BIHAR & JHARKHAND

प्रथम तल, केंद्रीय राजस्व भवन बीरचंद पटेल मार्ग, पटना-८००००१

1st FLOOR, C.R BUILDING, BIRCHAND PATEL MARG, PATNA-800001

दूरभाष नं/TEL NO : 0612-2504447, ईमेल/Email- patna.pccit@incometax.gov.in

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(a)	Name of the Applicant	M/s HDNA Aarogyam Hospital (A unit of Curemark Healthcare Pvt. Ltd.)
(b)	PAN	AAKCC3745K
(c)	Status	Company
(d)	Name of the Hospital and Address	IAS Colony, Behind of Maruti Alankar Showroom, Rupaspur, Patna
(e)	Date of Order	25.08.2026

Order under Section 17[2][viii], proviso [ii](b) of the Income Tax Act, 1961 (read with Rules 3A(1) & 3A(2) of the Income Tax Rules, 1962)

I, the Principal Chief Commissioner of Income Tax, Bihar & Jharkhand, Patna, in exercise of powers vested in me by virtue of the provisions 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, having regard to requirements prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rules, 1962 for grant of approval to a Hospital, hereby **decline** the prayer of the applicant M/s HDNA Aarogyam Hospital (A unit of Curemark Healthcare Pvt. Ltd.) PAN- AAKCC3745K to grant approval to the Hospital namely M/s HDNA Aarogyam Hospital under Section 17[2][viii], proviso [ii](b) of the Income Tax Act, 1961.

2. The case was **not found to be a fit case for approval** u/s 17[2][viii], proviso [ii](b) of the Income Tax Act, 1961 as the case does not fulfil the requirements

prescribed for approval in terms of Rules 3A(1) & 3A(2) of Income Tax Rules, 1962 as per the reasons mentioned below:-

2.1 While going through the submission of the assessee hospital found enclosed with the report of the AO, it has been found that the hospital has furnished a list comprising 12 resident doctors and 17 consultant doctors, i.e. 29 doctors in all, against the hospital's stated bed strength of 100 beds, including 30 ICU beds and 06 OPDs. As per Rule 3A(1)(xii) of the Income-tax Rules, 1962, at least one qualified doctor is required to be available on duty round the clock for every 20 beds or fraction thereof, while Rule 3A(1)(xiii) further requires at least two qualified doctors to be available on duty round the clock exclusively for the ICU.

In view of the above, the availability of only 12 resident doctors appears insufficient to meet the requirement prescribed under Rule 3A(1)(xii) and (xiii) of the Income-tax Rules, 1962, which requires round-the-clock availability of qualified doctors for the general beds as well as at least two qualified doctors exclusively for the ICU. Thus, on the basis of the resident doctor strength furnished by the hospital, the requisite criteria prescribed under Rule 3A of the Income-tax Rules, 1962 are not fulfilled. The ibid fact is also evident from the duty roster submitted by the assessee wherein 05 doctors are found to be deputed in the morning shift while only one or nil doctors found to be deployed in the evening shift and one or two doctors found to be deployed in the night sift which clearly does not found to be in accordance with the provisions of the Rule 3A of the Income-tax Rule, 1962.

2.2 While going through the report it has been observed that there is nothing contained in the submission of the assessee hospital that can substantiate that the medicines are stored properly and there should be adequate food facilities for inpatients or attendants in the Hospital. This shows that the Hospital fails to fulfil the requirement in Rule 3A (1) (viii) of the Income Tax Rules, 1962, that:

"Adequate space for storage of medicines, food articles, equipments, etc., is provided."

2.3 Further, it is observed that the fire audit certificate furnished by the assessee hospital was valid as on the date of application but expired on 19.08.2026. Since fire safety measures are of vital importance in a hospital, particularly for ensuring the safety of patients, including those admitted in the ICU, attendants and hospital staff, the hospital out to have ensure timely renewal of the fire safety certificate and maintain a valid and subsisting certificate at all times. However, the re-renewed certificate has not been furnished to this office till date.

3. In view of the foregoing discussion and having regard to the provisions 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, read with the requirements prescribed under Rule 3A(1) and 3A(2) of the Income-tax Rules, 1962, the application of the applicant, HDNA Aarogyam Hospital (A Unit of Curemark Healthcare Pvt. Ltd.), seeking approval under section 17(2)(viii), proviso (ii)(b) of the Income-tax Act, 1961, has been examined. In view of the deficiencies/shortcomings discussed above, the applicant hospital is not found to fulfil the requirements prescribed under Rule 3A of the Income-tax Rules, 1962, and accordingly, the request for grant of approval cannot be acceded to at this stage.

4. However, the applicant may file a fresh application for approval under Section 17(2)(b)(ii) of the Income Tax Act, 2025 upon fulfilling all the requirements prescribed for granting approval in Rules 18 of the Income Tax Rules, 2026.

Sd/-
(Dr. D. Sudhakara Rao)
Principal Chief Commissioner of Income Tax (Bihar & Jharkhand), Patna.

F. No. PCCIT/B&J/Pat/Tech./80037/13/2023-24/4740 Dated: 25/08/2026

Copy to:
(1) The Principal Commissioner of Income Tax, Patna.
(2) The Additional/Joint Commissioner of Income Tax, Range-1, Patna.
(3) The Income Tax Officer, Ward-1(1), Patna.
(4) The Applicant (By name).

(Santanu Nandi)
Joint Commissioner of Income Tax (Tech.), Patna
For: Pr. Chief Commissioner of Income Tax (B&J), Patna

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
ADDL/ JCIT (TECH) PATNA

To, CUREMARK HEALTH CARE PRIVATE LIMITED C/O TAUSEEF NISSAR ,,RASTRIYAGANJ PHULWARISHARIF, PATNA 801505,Bihar India	

PAN:	Dated:	DIN & Order No :
AAKCC3745K	**27/08/2026**	**ITBA/COM/F/17/2026-27/1092621920(1)**

Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

Order u/s 17(2)(viii), proviso(ii)(b) of the Income Tax Act, 1961(read with Rules 3A(1) & 3A(ii) of the Income Tax Rules,1962) in the Case of M/s HDNA Aarogyam Hospital (A unit of Curemark Healthcare Pvt.Ltd.

SANTANU NANDI
ADDL/ JCIT (TECH) PATNA

Copy to:

1. The Pr.Commissioner of Income Tax, Patna

2.The Addl./ Jt. Commissioner of Income Tax, Range-1, Patna

3. The Income Tax Officer, Ward-1(1), Patna

4. The Applicant M/s HDNA Aarogyam Hospital (A unit of Curemark Healthcare Pvt.Ltd.

SANTANU NANDI
ADDL/ JCIT (TECH) PATNA

Enclosed: Refer to attachment ATTACHMENT_100118876725.pdf

(In case the document is digitally signed please refer Digital Signature at the bottom of the page)

Signature Not Verified

Digitally Signed.
Name: SANTANU NANDI
Date: 27-Aug-2026
13:23:38