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

To, INDUS HEALTHCARE SERVICES PRIVATE LIMITED SCF NO. 100 PHASE 3B2,Chandigarh Sector 55 S.O MOHALI RUPNAGAR 160055,Chandigarh (UT) India	

PAN: **AADCI4343N**	Dated: **06/08/2026**	DIN & Order No : **ITBA/COM/F/17/2026-27/1091909331(1)**

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 Indus Health Care Services Private Limited**, running a hospital in the name & style as **"M/s Indus Super Specialty Hospital"** situated at **# Phase-I, Sector-55, Mohali, Punjab [PAN: AADCI4343N]** assessed to tax with ITO, Ward-6(1), Mohali 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	11 (eleven)

Sr.No.	Name of the disease	Treatment is available
a)	Cancer	Yes
b)	Tuberculosis	Yes
c)	Acquired immunity deficiency syndrome	Yes
d)	Disease or ailment of the heart, blood, lymph glands, bone marrow, respiratory system, central nervous system, endocrine glands or the skin, required surgical operation.	Yes
e)	Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment	Yes
f)	Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention.	Yes
g)	Ailment or disease of the organs mentioned at (d) above, requiring medical treatment in a hospital for at least three continuous days.	Yes
h)	Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days.	Yes
i)	Burn injuries requiring medical treatment in a hospital for at least three continuous days	Yes
j)	Mental disorder- neurotic or psychotic- requiring medical treatment in a hospital for at least three continuous days	Yes

k)	Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.	Yes

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 for the period from **01.04.2026 to 14.12.2028**. 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. ***Indus Super Specialty Hospital" situated at # Phase-I, Sector-55, Mohali.***
8. The ITO, Ward- 6(1), Mohali (Assessing Officer.)

MAYANK PRIYADARSHI
PCCIT, NORTH WEST REGION

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Digitally Signed.
Name: MAYANK PRIYADARSHI
Date: 06-Aug-2026 18:01:20
Location: CHANDIGARH

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

To, INDUS HEALTHCARE SERVICES PRIVATE LIMITED SCF NO. 100 PHASE 3B2,Chandigarh Sector 55 S.O MOHALI RUPNAGAR 160055,Chandigarh (UT) India	

PAN: **AADCI4343N**	Dated: **06/08/2026**	DIN & Order No : **ITBA/COM/F/17/2026-27/1091909769(1)**

Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

APPROVAL 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 RULES 3A (1) & 3A (2) OF THE INCOME TAX RULES, 1962)

In exercise of powers conferred on the Principal Chief Commissioner of Income-tax 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, I, the Principal Chief Commissioner of Income Tax, North West Region, Chandigarh, having regard to the guidelines prescribed in Rules 3A(1) & 3A(2) of the Income Tax Rules, 1962, for the grant of approval to a hospital, hereby grant approval to **M/s Indus Health Care Services Private Limited**, running a hospital in the name & style as **"M/s Indus Super Specialty Hospital"** situated at **# Phase-I, Sector-55, Mohali, Punjab [PAN: AADCI4343N]** assessed to tax with ITO, Ward-6(1), Mohali for the purpose of said sub-clause (b) of clause(ii) of the proviso to clause (viii) of sub-section(2) of section 17 of Income Tax Act, 1961.

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 3A(2) of the Income-Tax Rules, 1962 shall not be treated as a perquisite for the purpose of Sections 15, 16 & 17 of the Income Tax Act, 1961 as under:-

List of prescribed diseases for which treatment is available in the applicant hospital	11 (eleven)

Sr.No.	Name of the disease	Treatment is available
a)	Cancer	Yes
b)	Tuberculosis	Yes
c)	Acquired immunity deficiency syndrome	Yes
d)	Disease or ailment of the heart, blood, lymph glands, bone marrow, respiratory system, central nervous system, endocrine glands or the skin, required surgical operation.	Yes
e)	Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment	Yes
f)	Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention.	Yes
g)	Ailment or disease of the organs mentioned at (d) above, requiring medical treatment in a hospital for at least three continuous days.	Yes
h)	Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days.	Yes

i)	Burn injuries requiring medical treatment in a hospital for at least three continuous days	Yes
j)	Mental disorder- neurotic or psychotic- requiring medical treatment in a hospital for at least three continuous days	Yes
k)	Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.	Yes

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 3A of the Income Tax Rules, 1962 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 for the period from **15.12.2025 (i.e the date of filing of application in this office) to 31.03.2026**. This approval is subject to the hospital's continued compliance with the statutory conditions under Rule 3A (1) of the Income Tax Act, 1962 and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961.

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 3A of the Income Tax Rules, 1962. 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 3A of the Income Tax Rules, 1962 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

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7. ***Indus Super Specialty Hospital" situated at # Phase-I, Sector-55, Mohali.***
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MAYANK PRIYADARSHI
PCCIT, NORTH WEST REGION

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Signature Not Verified

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Name: MAYANK PRIYADARSHI
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