GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE DEPUTY
COMMISSIONER OF INCOME TAX
DCIT/ACIT(HQRS.)(TECH)

To, M/s. K.P.M Eye Hospital Hospital Road, Ernakulam Ernakulam 682011,Kerala India	

Dated: **18/08/2026**	DIN & Order No : **ITBA/COM/F/17/2026-27/1092262663(1)**

Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

Approval of Hospital under sub-clause (ii) of clause (b) of sub section (2) of Section 17 of the Income Tax Act , 2025 [Old Section 17(2)(viii)(ii)(b) of the Income Tax Act 1961]

1. In exercise of the powers conferred upon the undersigned within the meaning of sub-clause (ii) of clause (b) of sub section (2) of Section 17 of the Income Tax Act , 2025 [sub-clause (b) of the clause (ii) of proviso to sub-clause (viii) of clause (2) of section 17 of the Old Income Tax Act, 1961 (43 of 1961)] read with Rule 18 of the Income Tax Rules, 2026 [read with Rule 3A of the Income Tax Rules, 1962] approval is hereby granted to **M/s. K.P.M Eye Hospital, Hospital Road, Ernakulam -682011** for the purpose of the said sub clause in respect of medical treatment mentioned in Rule 18(3)(e) of the Income Tax Rules, 2026 [Rule 3A(2) of the Old Income Tax Rules, 1962] **for the ailment/disease of the eye requiring surgical operation**.

2. Accordingly, any sum paid by the employer directly to **M/s. K.P.M Eye Hospital, Hospital Road, Ernakulam -682011,** or any sum reimbursed to any employee in connection with medical treatment of the specified diseases or ailment as stated above of the employee or any member of his / her family in the aforesaid hospital shall not be treated as a perquisite in the hands of such employee in terms of sub-clause (ii) of clause (b) of sub section (2) of Section 17 of the Income Tax Act , 2025 [sub-clause (b) of the clause (ii) of proviso to sub-

clause (viii) of clause (2) of section 17 of the Old Income Tax Act, 1961 (43 of 1961)].

3. The approval granted as per section 17(2)(viii)(ii)(b) vide order dated 14.06.2023 expired on **31.03.2026**. This order is effective for the period from **01-04-2026 till 31- 03-2029, unless withdrawn earlier.**

4. The approval is only for the purpose of sub-clause (ii) of clause (b) of sub section (2) of Section 17 of the Income Tax Act , 2025 [proviso (ii)(b) to section 17(2)(viii) of the Old Income Tax Act, 1961] and shall not be construed as approval of the Central Government or the Principal Chief Commissioner of Income Tax, Kochi or any statutory authority under the Government for any other purpose.

5. The approval is subject to the hospital's continued compliance with the statutory conditions stipulated under Rule 18(1) of the Income Tax Rules, 2026 [Rule 3A(1) of the Old Income Tax Rules, 1962] for such approval and such modifications as may be necessitated by any amendments to the provisions governing the approval under the Income Tax Act , 2025 [Old Income Tax Act, 1961], or by any other relevant government instructions.

6. This order of the approval is further subject to the following terms and conditions:-

a) This approval is not transferable.

b) The hospital shall at all reasonable times be open for inspection by such officers of the Income Tax Department duly authorized in this behalf.

c) The hospital shall conform to such conditions as prescribed under sub-clause (ii) of clause (b) of sub section (2) of Section 17 of the Income Tax Act , 2025 [proviso (ii)(b) to section 17(2)(viii) of the Old Income Tax Act, 1961] read with Rule 18 of the Income Tax Rules, 2026 [Rule 3A of the Old Income Tax Rules 1962]. In the event of the hospital ceasing to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the hospital to notify the approval issuing authority of such fact immediately.

d) The application for renewal should be submitted at least 30 days before the expiry of the current approval. Furthermore, any renewal will not be automatic.

Sd/-

(पीयूष जैन, भा.रा.से / Peeyush Jain, I.R.S)

प्रधान मुख्य आयकर आयुक्त, केरल & लक्षद्वीप Principal Chief Commissioner of Income Tax, Kerala & Lakshadweep.

Copy to:

1. **M/s. K.P.M Eye Hospital, Hospital Road, Ernakulam -682011**
2. All the Chief Commissioners of Income Tax (CCA) in India by email.
3. All the Pr. Commissioners of Income Tax of Kerala Region by e-mail.
4. Assessing Officer: Deputy Commissioner of Income Tax, Corporate Circle 2(1), Kochi

(आर राधाकृष्णन/R Radhakrishnan)

आयकर उप आयुक्त (मुख्यालय)(तकनीकी)

Deputy Commissioner of Income Tax (HQ)(Tech.)

कृते प्रधान मुख्य आयकर आयुक्त, केरल एवं लक्षद्वीप

For Principal Chief Commissioner of Income Tax, Kerala & Lakshadweep

R RADHAKRISHNAN
DCIT/ACIT(HQRS.)(TECH)

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

Signature Not Verified

Digitally Signed.
Name: RAMANARAYANAN RADHAKRISHNAN
Date: 18-Aug-2026 10:47:34