



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
OFFICE OF THE CHIEF  
COMMISSIONER OF INCOME TAX  
CCIT, KOLKATA-1

To,

LIMHOMEDIN HEALTHCARE LIMITED  
C/O JAYANTA BHATTACHARYA BARABANI, M. M.  
VALLEY GOBIND NAGAR KALLA CENTRAL HOSPITAL  
BARDHAMAN 713340, West Bengal  
India

PAN:  
AAFCL8343P

Dated:  
08/12/2025

DIN & Order No :  
ITBA/COM/F/17/2025-26/1083428593(1)

Sir/ Madam/ M/s,

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

Kindly find attached herewith a copy of order under section 17(2) of the Income Tax Act, 1961.

KISHAN KUMAR VYAS  
CCIT, KOLKATA-1

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

Signature Not Verified

Digitally Signed.  
Name: KISHAN KUMAR VYAS  
Date: 08-Dec-2025 16:42:02  
Location: KOLKATA

Enclosed: Refer to attachment ATTACHMENT\_100105650053.pdf

Note: If digitally signed, the date of digital signature may be taken as date of document.  
, AAYAKAR BHAWAN, P-7, CHOWRINGHEE SQUARE, KOLKATA, West Bengal, 700069

Email: KOLKATA.CCIT1@INCOMETAX.GOV.IN, Office Phone: 03322136148

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\* DIN-Document Identification No.



मुख्य आयकर आयुक्त कोलकाता 1, कोलकाता का कार्यालय

OFFICE OF THE CHIEF COMMISSIONER OF INCOME TAX-1, KOLKATA

आयकर भवन, द्वितीय मंजिल, रूम नं. 37, पी.7, चौरंगी स्क्वायर, कोलकाता 700069-

AAYAKAR BHAWAN 2<sup>ND</sup> FLOOR, R. NO. 37, P-7, CHOOWRINGHEE SQUARE KOLKATA 700069

No. CCIT-1/Kol/Approval u.s. 17(2)(b)/ Lifeline /2025-26/

Date: 08.12.2025

ORDER No. 189/2025-26

In exercise of the powers conferred under sub-clause (b) of clause (ii) of the proviso to sub-section (viii) of clause (2) of section 17 of the Income tax Act, 1961, I, the Chief Commissioner of Income tax-1, Kolkata having regard to Rule 3A of the Income tax Rules, 1962 do hereby grant approval to **M/s Life Line Multispeciality Hospital (A unit of Limhomedin Healthcare Ltd.) (PAN:- AAFCL8343P) Formerly known as M/s Life Line Multispeciality Hospital & Para Medical Institute** (hereinafter called as "the hospital") having **License Under the West Bengal Clinical Establishments (R, R&T) Act 2017 [License No. 34850493, dated 19.05.2025]** located at **6, NH-2, Asansol, PO-Asansol, PS-Jamuria, Dist.- Pachim Bardhaman-713339** for the purpose of the above said sub clause mentioned in Rule 3A (2) of the Income Tax Rules, 1962 in respect of medical treatment through allopathic system of medicine (Not for Indian Systems of Medicine and Homoeopathy Treatment) only.

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

- (i) This approval/renewal is not transferable.
- (ii) The hospital shall at all reasonable time be open for inspection by such officers of the I.T. Department as are duly authorized in this behalf.
- (iii) The hospital shall all time conform to such conditions as are prescribed in sub-clause (b) of clause (ii) of the proviso to sub-section (viii) of clause (2) of section 17 of the Income tax Act, 1961 read with Rule 3A of the I.T. Rules, 1962. In the event that the hospital ceases to satisfy any of the conditions prescribed by the law, it will be mandatory on the part of **Dr. Jayanta Bhattacharya** or any other director of **M/s Life Line Multispeciality Hospital (A unit of Limhomedin Healthcare Ltd.) (PAN:- AAFCL8343P) Formerly known as M/s Life Line Multispeciality Hospital & Para Medical Institute** to notify the authority issuing this approval of such fact immediately.
- (iv) This approval is valid till **14/12/2027** or such time as the conditions specified in Rule 3A of the Income tax Rules, 1962 remain satisfied. Failure to satisfy one or more of the conditions specified in Rule 3A of the Income tax Rules, 1962 shall result in automatic withdrawal of the approval so granted. In case renewal of approval is sought, a certificate should be filed to the effect that all the conditions specified in Rule 3A of the Income tax Rules, 1962 continue to be satisfied and that no substantive/material change has occurred in the facts reported in the original application.

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(v) This approval is subject to withdrawal at any time, if it is found that the approval/renewal 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 facts and provisions governing the approval.

(vi) During the tenure of validity of this certificate, if one or more certificate gets expired, this is the responsibility of the hospital to renew the certificate(s) and submit the copy of the same to this office within 30 days of renewal date. If it fails to do same it shall result in withdrawal of the approval so granted.

3. This approval is granted, under sub-clause (b) of clause (ii) of the Proviso to [sub-clause (viii) of clause (2) of section 17], for the treatment of the following diseases and ailments namely: :-

- (a) Cancer- Chemotherapy, Oncology Medicine and oncology surgery **except** radiotherapy;
- (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 requiring surgical operation;
- (e) Ailment or disease of the eye, ear, nose or throat requiring surgical operation **except** eye;
- (f) Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopaedic treatment;
- (g) Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;
- (h) Ailment or disease of the organs mentioned at (d) above, requiring medical treatment in a hospital for at least three continuous days;
- (i) Gynecological 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 three 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;



4. 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 Hospital in respect of the diseases or ailments mentioned in paragraph 3 above (as prescribed in Rule 3A(2) of the Income tax Rules, 1962) shall not be treated as a perquisite for the purpose of Sections 15, 16 and 17 of the Income Tax Act, 1961 and such sum shall be exempt from tax in the hands of the employee.
5. The employer will not be liable to deduct tax at source u/s. 192 of the Income tax Act, 1961 in respect of the sum covered in paragraph 4, above.
6. The approval accorded, to the hospital at the above address, is limited only for the purpose of sub-clause (b) of clause (ii) of the proviso to sub-section (viii) of clause (2) of section 17 of the Income tax Act, 1961 and shall not be construed as approval of the Central Government or the Chief Commissioner of Income tax-1, Kolkata or any other statutory authority under the Government, for any other purpose.
7. The above approval shall remain in force from **15/12/2025 to 14/12/2027** or till date of validity of any license to be obtained under the relevant law including License under the West Bengal Clinical Establishments (R, R&T) Act, 2017 and West Bengal municipal Corporation Act, 2006, whichever is earlier. Failure to satisfy one or more of the conditions specified in the said Notification now incorporated in Rule 3A of the Income tax Rules, 1962 shall result in withdrawal of the approval so granted.
8. The hospital shall issue a certificate to such employees availing its medical facilities specifying the disease or ailment for which medical treatment was given and the amount of expenditure incurred by way of payment to the hospital for treatments and medicines supplied by the hospital for such treatment along with relevant bills. The certificate should mention the date of validity as per this order.
9. The application for renewal of approval should be **submitted at least 90 days before** the expiry of the current approval.

किशन व्यास /Kishan Vyas  
मुख्य आयकर आयुक्त-1, काल/ CCIT-1, Kolkata

No. CCIT-1/Kol/Approval u.s. 17(2)(b)/ Lifeline/2025-26/ **3506-15** Date: **08.12.2025**  
Copy forwarded for information to:-

1. All Pr. Chief Commissioner of Income Tax (CCA) of India.
2. The Director General of Income Tax (Investigation), WB, Sikkim & NER, Kolkata.
3. The Chief Commissioners of Income Tax- 2,3,4,5,6 and TDS, Kolkata.
4. The Asst. Chief Medical Officer of Health, Asansol, Paschim Bardhaman, DHADKA P.H.C Buildings, Kalla By Pass Crossing (NH2), Domohani Road, Asansol-713340.
6. The Asansol Municipal Corporation, Station Road, Asansol - 713301.
8. The Pr. Commissioner of Income Tax- Asansol
9. The Addl. Commissioner of Income Tax, Range-1, Asansol
10. The ITO, Ward-1(1), Asansol.
11. Hindi Cell, Aayakar Bhawan , P-7, Chowringhee Square Kolkata- 700069
12. Guard File.

उज्ज्वल कुमार/ Ujjwal Kumar  
आ.अ. (तक.), प्रति मु.आ.आ.-1, कोलकाता/  
ITO (Tech.) to CCIT-1, Kolkata

उज्ज्वल कुमार  
UJJWAL KUMAR  
आयकर अधिकारी (तकनिकी) मु.आ.आ.-1, कोलकाता  
Income Tax Officer (Technical) to C.C.I.T.-1, Kolkata

