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

To, C T SCAN RESEARCH CENTRE PVT LTD. Site No. 1 & 2 , Sector-33 Chandigarh,Chandigarh (UT) India	

PAN:	Dated:	DIN & Order No :
AABCC5226E	**06/08/2026**	**ITBA/COM/F/17/2026-27/1091908744(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 renewal of approval to **M/s C.T. Scan Research Centre Private Limited**, running a hospital in the name & style as **"M/s Landmark Hospital"** situated at **# SCO- 24-25, Sector-8C, Chandigarh [PAN: AABCC5226E]** 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	10 (ten)

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, urinary system, liver, gall bladder, digestive system, endocrine glands or the skin, requiring surgical operations.	Yes
e)	Ailment or disease of the eye, ear, nose or throat requiring surgical operation.	Yes
f)	Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment.	Yes
g)	Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention.	Yes
h)	Ailment or disease of the organs mentioned at (d) above, requiring medical treatment in a hospital for at least three continuous days.	Yes
i)	Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days.	Yes
j)	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 PARA 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 11.04.2026 (from the date of issue of NABH certificate) to 28.02.2027 (till the validity of Clinical Establishment Certificate) and the same may be extendable upto 2 years from the date of beginning of such approval till 06.03.2028,** subject to their adherence to the norms of Clinical Establishment Act, 2010. The renewed Certificate under Clinical Establishment Act, 2010 has to be submitted to this office i.e. Pr. CCIT, NWR, Chandigarh every year along with an affidavit stating therewith that the Hospital/clinic fulfills all conditions as prescribed in Rules 18 of Income Tax Rules, 2026 and also incorporate the following points in their affidavits:-

1. No structural changes have been carried out in the building used for running the hospital,
2. Number of beds provided for the patients has not fallen below prescribed limit mentioned under Rule 18(1) of the I.T. Rules, 2026.
3. There has been no change in the ratio of doctors and nurses to the number of beds available in the hospital/clinic.

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 the Income Tax 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. Landmark Hospital, SCO- 24-25, Sector-8C, Chandigarh
8. The DCIT, Circle- 1(1), Chandigarh (Assessing Officer.)

MAYANK PRIYADARSHI
PCCIT, NORTH WEST REGION

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

Signature Not Verified

Digitally Signed.
Name: MAYANK PRIYADARSHI
Date: 06-Aug-2026 17:55:13
Location: CHANDIGARH