



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE CHIEF
COMMISSIONER OF INCOME TAX
CCIT, UDAIPUR

To, ANILA KOTHARI M/s Subham Hospital, Prop. Dr. Anila Kothari, B-59 Ext. 1st , Kamla Nehru Nagar Jodhpur 342009, Rajasthan India	
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PAN: AAVPK7200R	Dated: 12/11/2025	DIN & Letter No : ITBA/COM/F/17/2025-26/1082517916(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Letter

Kindly find attached herewith this office order no. 2085 dated 12.11.2025 regarding renewal of approval of hospital 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.

MANISHA CHANDRA
CCIT, UDAIPUR

(In case the document is digitally signed please
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Signature valid

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Name: MANISHA CHANDRA
Date: 12-Nov-2025 12:31:09
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Enclosed: Refer to attachment ATTACHMENT_100104310926.pdf

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AAYKAR BHAWAN, UDAIPUR, RAJAST, SUBCITY CENTRE, SAVINA, UDAIPUR, Rajasthan, 313001
Email: UDAIPUR.CCIT@INCOMETAX.GOV.IN,

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भारत सरकार/ GOVERNMENT OF INDIA

कार्यालय / OFFICE OF THE

मुख्य आयकर आयुक्त / CHIEF COMMISSIONER OF INCOME TAX

आयकर भवन, चौथी मंजिल / Aaykar Bhawan, 4th Floor,

सबसिटी सेन्टर, रेती स्टैण्ड के पास, उदयपुर/ Sub City Center, Near Reti Stand, Udaipur-313002

[Phone: 0294-2585100, Fax: 0294-2585104,

e-mail: udaipur.ccit@incometax.gov.in]

ORDER

Renewal of approval of Hospital under 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.

In exercise of the powers vested in the undersigned under sub-clause (b) of the clause (ii) of the proviso to sub-clause (viii) of clause (2) of section 17 of the Income-tax Act, 1961 (43 of 1961) r.w.r. 3A of the IT Rules, 1962 approval is hereby granted to **M/s Shubham Hospital (Prop. Dr. Anila Kothari), B-59, Kamla Nehru Nagar, Ext. 1st, Jodhpur-342009, [PAN-AAVPK7200R]** for the purpose of the said sub-clause.

2. Any sum paid by the employer directly **M/s Shubham Hospital (Prop. Dr. Anila Kothari), B-59, Kamla Nehru Nagar, Ext. 1st, Jodhpur-342009, [PAN-AAVPK7200R]** for the purpose of medical treatment of the diseases of ailments mentioned in Rule 3A(2) of the Income Tax Rules, 1962 of any employee or any member of the employee's family shall not be treated as a perquisite in the hands of such employee in terms of sub-clause (b) of clause (ii) of the proviso to section 17(2)(viii) of the Income-tax Act, 1961

3. The hospital shall issue a certificate to the employee who avails the medical facility specifying the disease or ailment for which medical treatment was given and the amount of expenditure incurred in payment to the hospital and for medicines along with the relevant bills.

4. The approval is only for the purpose of proviso (ii) (b) of section 17(2)(viii) of the Income Tax Act, 1961 and shall not be constructed as approval of the Central Government or the Chief Commissioner of Income-tax, Udaipur or any other statutory authority under the Government for any other purpose.

5. **Above approval shall be effective from 14/09/2023 and shall remain effective till 13.09.2026 i.e. for the period of three years** to the terms and conditions specified in Notification No. 758(E) dated 7th Oct. 1992 remains satisfied. Failure to satisfy one or more conditions specified in the said Notification shall result in withdrawal of the approval so granted.



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6. This approval is subject to the hospital's continued compliance with the statutory conditions necessary under Income Tax Rule 3(A)(1) for such approval and such modifications as may be necessitated by any amendments to the provisions governing the approval under the Income-tax Act, 1961.

7. This order of the approval is 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 Officer(s) of the Income Tax Department as is / are duly authorized in this behalf.
- c. The hospital shall conform to such conditions as are prescribed Under **Proviso (ii)(b) to section 17(2)(viii) of the Income-tax Act, 1961 r.w. Rules 3A of the Income Tax Rules 1962**. In the event that the hospital ceases 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 of approval should be submitted **at least 30 days** before the expiry of the current approval.


Manisha Chandra

Chief Commissioner of Income Tax,
Udaipur

No. UDR/CCIT/ITO (Tech.)/17(2)(b)/2025-26/ ²⁰³⁵

Dated :- 12/11/2025

To

**M/s Shubham Hospital (Prop. Dr. Anita Kothari),
B-59, Kamla Nehru Nagar, Ext. 1st,
Jodhpur (Rajasthan)-342009, [PAN-AAVPK7200R]**

Copy forwarded to:

1. The Secretary, CBDT, New Delhi
2. All the Pr. Chief Commissioner of Income Tax, in India.
3. All the Chief Commissioner of Income Tax, in India.
4. The DGIT (Inv.), Rajasthan, Jaipur.
5. All the Pr. CsIT / CsIT of Rajasthan Region.
6. The Pr. Commissioner of Income-tax-1, Jodhpur.
7. The Addl. / Joint Commissioner of Income-tax, Range-3, Jodhpur.
8. The DCIT, Circle-3, Jodhpur.




(Kumar Ravi Ranjan)

Income Tax Officer (Tech.)
For Chief Commissioner of Income-Tax,
Udaipur