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

To, M/s Apollo Adlux Hospital A unit of M/s. Adlux Medicity and Convention Centre Private Limited No. 35/2, Block No 3 Karukutty Village, Karukutty PO Ernakulam 683576,Kerala India	

Dated: **31/07/2026**	DIN & Order No : **ITBA/COM/F/17/2026-27/1091670025(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 Apollo Adlux Hospital (A unit of M/s. Adlux Medicity and Convention Centre Private Limited), No. 35/2, Block No 3 Karukutty Village, Karukutty PO Ernakulam PIN: 683576[PAN: AAFCA7004C] ,** for the purpose of the said sub clause in respect of medical treatment mentioned in Rule 18(3) of the Income Tax Rules, 2026 [Rule 3A(2) of the Old Income Tax Rules, 1962] for the following ailments/diseases as mentioned in Rule 18(3) of the Income Tax Rules, 2026 [Rule 3A(2) of the Old Income Tax Rules, 1962]

a) cancer;

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 or the skin, requiring surgical operation;

e) ailment or disease of the eye, ear, nose or throat, requiring surgical operation;

f) fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopaedic treatment;

g) gynaecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;

h) ailment or disease of the organs mentioned at (d), requiring medical treatment in a hospital for at least three continuous days;

i) gynaecological or obstetric ailment or disease 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.

except the following diseases/ailments mentioned in Rule 18(3) of the Income Tax Rules 2026[Rule 3A(2) of the Old Income Tax Rules, 1962]:

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 seven continuous days; and

2. Accordingly, any sum paid by the employer directly to **M/s Apollo Adlux Hospital (A unit of M/s. Adlux Medicity and Convention Centre Private Limited), No. 35/2, Block No 3 Karukutty Village, Karukutty PO Ernakulam PIN: 683576 [PAN: AAFCA7004C],** 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) of the Income Tax Act 1961 vide order dated 21.08.2023 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 Apollo Adlux Hospital (A unit of M/s. Adlux Medicity and Convention Centre Private Limited), No. 35/2, Block No 3 Karukutty Village, Karukutty PO Ernakulam PIN: 683576 [PAN: AAFCA7004C]

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: The Deputy Commissioner of Income Tax, Corporate Circle 1(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: 31-Jul-2026 12:51:18