भारत सरकार

GOVERNMENT OF INDIA

कार्यालय प्रधान मुख्य आयकर आयुक्त बिहार और झारखण्ड

OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX BIHAR & JHARKHAND

प्रथम तल, केंद्रीय राजस्व भवन बीरचंद पटेल मार्ग, पटना-८००००१

1st FLOOR, C.R BUILDING, BIRCHAND PATEL MARG, PATNA-800001

दूरभाष नं/TEL NO : 0612-2504447, ईमेल/Email- patna.pccit@incometax.gov.in

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(a)	Name of the Applicant	M/s Navjyoti Superspciality Eye Hospital
(b)	PAN	AAXFN0927C
(c)	Status	LLP Firm
(d)	Name of the Hospital and Address	NC-124, Lohiya Nagar, Kankarbagh, Patna, PIN-800020
(e)	Date of Order	25.08.2026

Order under Section 17[2][viii], proviso [ii](b)
of the Income Tax Act, 1961
(read with Rules 3A(1) & 3A(2) of the Income Tax Rules, 1962)

I, the Principal Chief Commissioner of Income Tax, Bihar & Jharkhand, Patna, in exercise of powers vested in me by virtue of the provisions of 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, having regard to requirements prescribed in Rule 3A(1) & 3A(2) of the Income Tax Rules, 1962 for grant of approval to a Hospital, hereby **decline** the prayer of the applicant M/s Navjyoti Superspciality Eye Hospital (PAN-AAXFN0927C) to grant approval to the Hospital namely M/s Navjyoti Superspciality Eye Hospital under Section 17[2][viii], proviso [ii](b) of the Income Tax Act, 1961.

2. The case was **not found to be a fit case for approval** u/s 17[2][viii], proviso [ii](b) of the Income Tax Act, 1961 as the case does not fulfil the requirements prescribed for approval in terms of Rules 3A(1) & 3A(2) of Income Tax Rules, 1962 as per the reasons mentioned in ensuing paragraphs.

2.1 Although the applicant hospital has furnished details of 10 beds, 02 qualified doctors and 04 nurses, it has categorically stated that no shift system is being followed and no duty roster for doctors or nursing staff has been maintained. In view of the specific requirement prescribed under Rule 3A(1)(xii) and (xiv) of the Income-tax Rules, 1962, requiring availability of a qualified doctor and nursing staff on duty round the clock, the mere availability of the stated number of doctors and nurses in the overall staff strength does not establish compliance with the statutory requirement.

2.2 Further, the absence of any shift-wise duty roster or other evidence demonstrating availability of doctors and nurses beyond the normal working hours raises a serious doubt as to whether the hospital is actually maintaining round-the-clock inpatient facilities. The applicant has, therefore, not satisfactorily demonstrated fulfilment of the aforesaid requirements prescribed under Rule 3A.

3. In view of the foregoing discussion and having regard to the provisions of 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, read with the requirements prescribed under Rule 3A(1) and 3A(2) of the Income-tax Rules, 1962, the application of the applicant, M/s Navjyoti Superspciality Eye Hospital, seeking approval under section 17(2)(viii), proviso (ii)(b) of the Income-tax Act, 1961, has been examined. In view of the deficiencies/shortcomings discussed above, the applicant hospital is not found to fulfil the requirements prescribed under Rule 3A of the Income-tax Rules, 1962, and accordingly, the request for grant of approval cannot be acceded to at this stage.

4. However, the applicant may file a fresh application for approval under Section 17(2)(b)(ii) of the Income Tax Act, 2025 upon fulfilling all the requirements prescribed for granting approval in Rules 18 of the Income Tax Rules, 2026.

Sd/-
(Dr. D. Sudhakara Rao)
Principal Chief Commissioner of Income Tax (Bihar & Jharkhand), Patna.

F. No. PCCIT/B&J/Pat/Tech./80037/08/2024-25/4741 Dated: 25/08/26

Copy to:
(1) The Principal Commissioner of Income Tax, Patna.
(2) The Additional/Joint Commissioner of Income Tax, Range-4, Patna.
(3) The Income Tax Officer, Ward-5(1), Patna.
(4) The Applicant (By name).

(Santanu Nandi)
Joint Commissioner of Income Tax (Tech.), Patna
For: Pr. Chief Commissioner of Income Tax (B&J), Patna

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
ADDL/ JCIT (TECH) PATNA

To, NAVJYOTI SUPERSPECIALITY EYE HOSPITAL LLP NC 124, LOHIA NAGAR, SAMPATCHAK,KANKARBAGH LOHIA NAGAR PATNA 800020,Bihar India	

PAN:	Dated:	DIN & Order No :
AAXFN0927C	**27/08/2026**	**ITBA/COM/F/17/2026-27/1092630534(1)**

Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

Order under section 17(2)(viii), Proviso (ii)(b) of the Income Tax Act, 1961 (read with Rules 3A(1) & 3A(2) of the Income Tax Rules, 1962 in the case of M/s Navjyoti Superspeciality Eye Hospital

SANTANU NANDI
ADDL/ JCIT (TECH) PATNA

Copy to:

1. The Pr.Commissioner of Income Tax-1, Patna

2. The Addl.Jt. Commissioner of Income Tax , Range-4, Patna

3. The Income Tax Officer, Ward-5(1), Patna

4. The Applicant M/s Navjyoti Superspeciality Eye Hospital

SANTANU NANDI
ADDL/ JCIT (TECH) PATNA

Enclosed: Refer to attachment ATTACHMENT_100118887504.pdf

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

Signature Not Verified

Digitally Signed.
Name: SANTANU NANDI
Date: 27-Aug-2026
14:54:13