



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
PCCIT (EXEMPTION), DELHI

To, OM SAVITRI JINDAL CHARITABLE SOCIETY Inside the Premises of NC Jindal Charitable Trust , .OP Jindal Marg, Model Town HISAR 125001,Haryana India	
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PAN: AAATO1462C	Dated: 03/06/2026	DIN & Order No : ITBA/COM/F/17/2026-27/1089376423(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(1) - Order

APPROVAL UNDER SUB-CLAUSE (ii) OF CLAUSE (b) OF SUB SECITON (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 (Exemptions) under sub-clause (ii) of clause (b) of sub-section (2) of section 17 of the Income tax Act, 2025. I, Principal Chief Commissioner of Income Tax (Exemptions), Delhi, having regard to the guidelines prescribed in rule 18(1) & 18(3) of the Income-tax Rules, 2026 for the grant of approval to a hospital, hereby grant approval to **OP Jindal Institute of Cancer & Cardiac Research (A unit of Om Savitri Jindal Charitable Society) (PAN: AAATO1462C), OP Jindal Marg, Model Town, Hissar-125005**, assessed to tax with **Commissioner of Income Tax (Exemptions), Chandigarh** for the purposes of the 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 in the hands of the employee for the purposes of sections 15, 16 & 17 of the Income tax Act, 2025 as under:

a	Cancer
b	Tuberculosis;
c	Acquired Immunity Deficiency Syndrome;

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,CIVIC CENTRE, MINTO ROAD, MINTO ROAD, NEW DELHI, NEW DELHI, Delhi, 110002

d	Disease of ailment of the heart, blood, central nervous system, urinary system, liver, gall bladder, digestive system and skin, requiring surgical operation;
m	Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

3. The approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income Tax, (Exemptions), Delhi or any other statutory authority under the Government, for any other purpose (s).

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(I) 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. Further, any significant change in the number of beds during the validity period of present approval will amount to withdrawal of such approval and a fresh application shall have to be filed and approval will have to be sought.

5. **This order will be effective from 30.08.2025 and shall remain in force till three (03) years.** This approval is subject to the hospital's continued compliance with the statutory conditions under Rule 18(1) & 18(3) necessary for such approval and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income tax Act, 2025.

6. ***The approval of this order is subject to the submission of compliance report furnished by the applicant to this office every year by 15th of April in annexed proforma with this order. If the compliance report is not received on time, the approval shall be deemed to be treated as 'withdrawn'.***

TERMS AND CONDITIONS

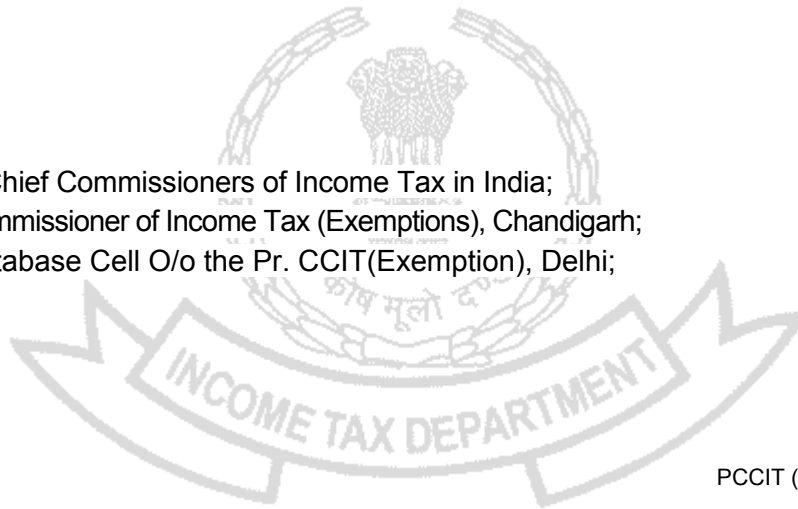
1. This approval is not transferable.
2. The hospital shall at all reasonable times be open for inspection by such officers of the Income Tax Department as are duly authorized in this behalf.
3. The hospital shall confirm to such conditions as prescribed in Rule 18(1) & 18(3) of the Income tax Rules, 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 of the hospital to notify the authority issuing this approval of such facts immediately.
4. The application for renewal of approval should be submitted at least 30 days before the expiry of the current approval in this case.

5. Subsequent approval by way of an order in writing shall be subject to fulfillment of the conditions and an affidavit shall have to be filed to the effect that all the conditions specified in Rule 18 of the Income-tax Rules 2026 continue to be satisfied and that no substantive/material change has occurred in the facts reported in the original application.

PALLAVI AGARWAL
PCCIT (EXEMPTION), DELHI

Copy to:

1. All Pr. Chief Commissioners of Income Tax in India;
2. The Commissioner of Income Tax (Exemptions), Chandigarh;
3. The Database Cell O/o the Pr. CCIT(Exemption), Delhi;



PALLAVI AGARWAL
PCCIT (EXEMPTION), DELHI

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