To, RAJNI KUMARI 00 PROP.- OXYGEN TRAUMA & M. HOSPITAL,SANJEEVANI PATH, MAURYA COLON GAI GHAT PATNA 800007,Bihar India	

PAN:	Dated:	DIN & Order No :
AEVPK8709H	**27/08/2026**	**ITBA/COM/F/17/2026-27/1092620700(1)**

Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

Order u/s 17(2)(viii), proviso(ii)(b) of the Income Tax Act, 1961(read with Rules 3A(1) & 3A(ii) of the Income Tax Rules,1962) in the Case of M/s Oxygen Trauma & Multispeciality Hospital

SANTANU NANDI
ADDL/ JCIT (TECH) PATNA

Copy to:

1. The Pr.Commissioner of Income Tax, Patna

2.The Addl./ Jt. Commissioner of Income Tax, Range-1, Patna

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

4. The Applicant M/s Oxygen Trauma & Multispeciality Hospital

SANTANU NANDI
ADDL/ JCIT (TECH) PATNA

Enclosed: Refer to attachment ATTACHMENT_100118873876.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
13:12:42

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

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(a)	Name of the Applicant	M/s Oxygen Trauma & Multispeciality Hospital.
(b)	PAN	AEVPK8709H
(c)	Status	Individual
(d)	Name of the Hospital and Address	Sanjivini Path, Maurya Colony, Biscoman Golamber, Patna
(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 Oxygen Trauma & Multispeciality Hospital (PAN- AEVPK8709H) to grant approval to the Hospital namely M/s Oxygen Trauma & Multispeciality 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 The hospital has furnished details of only 12 doctors. Against the requirement of at least four qualified doctors being available on duty round the clock, including two doctors exclusively for the ICU, the available strength of 12 doctors leaves virtually no margin for weekly off, leave or other unavoidable absence. In such circumstances, the hospital has not demonstrated how the prescribed round-the-clock availability of the requisite number of qualified doctors, including two doctors exclusively for the ICU, was maintained during the period when such doctors were on leave. Accordingly, mere availability of 12 doctors on the hospital's strength cannot, by itself, be regarded as sufficient compliance with the requirements of Rule 3A(1)(xii) and (xiii), unless supported by a duty roster and other records establishing continuous availability of the requisite doctors.

It is observed that the applicant hospital has a total bed strength of 30 beds, including 2 ICU beds, and is also operating two operation theatres. Against the said infrastructure and facilities, the hospital has furnished details of only 12 qualified doctors. As per Rule 3A(1)(xii) of the Income-tax Rules, 1962, at least one qualified doctor is required to be available on duty round the clock for every 20 beds or fraction thereof. Further, in terms of Rule 3A(1)(xiii), in a hospital providing intensive care unit facilities, at least two qualified doctors are required to be available on duty round the clock exclusively for the ICU.

2.1.1 Thus, in the present case, at least four qualified doctors are required to be available on duty round the clock, including two doctors exclusively for the ICU. It is further noticed that some of the doctors included in the aforesaid strength of 12 doctors were on leave during the relevant period. In view of the limited overall strength of doctors, the requirement of continuous round-the-clock deployment, including exclusive deployment of two doctors in the ICU, has to be maintained while the hospital is also providing operative services through two operation theatres. The mere furnishing of a list of 12 doctors, particularly when some of them were on leave, does not establish that the prescribed round-the-clock availability of the requisite number of qualified doctors was actually maintained. In the absence of adequate shift-wise duty rosters and other supporting records demonstrating such continuous deployment, the compliance of the hospital with the requirements prescribed under Rule 3A(1)(xii) and (xiii) is not satisfactorily established.

2.1.2 Accordingly, the hospital is not found to fulfil the aforesaid requirements prescribed under Rule 3A for the purpose of grant of approval under section 17(2) of the Income-tax Act, 1961.

2.2 While going through the report it has been observed that there is nothing contained in the submission of the assessee hospital that can substantiate that the medicines are stored properly and there should be adequate food facilities for inpatients or attendants in the Hospital. This shows that the Hospital fails to fulfil the requirement in Rule 3A (1) (viii) of the Income Tax Rules, 1962, that:

> *"Adequate space for storage of medicines, food articles, equipments, etc., is provided."*

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 Oxygen Trauma & Multispeciality 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/ 4739 Dated: 25/08/2026

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