



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE CHIEF
COMMISSIONER OF INCOME TAX
PCCIT, UP (E) AS CCIT AT LKO

To, AVADH HOSPITAL AND HEART CENTRE 9-D SINGAR NAGAR, Alambagh S.O Lucknow LUCKNOW 226005, Uttar Pradesh India	
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PAN: AACFA6408Q	Dated: 21/08/2025	DIN & Order No : ITBA/COM/F/17/2025-26/1079841136(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

Please find attached herewith Order U/s. 17(2) of the Income Tax Act, 1961 dated 21.08.2025.

AMAL PUSP
PCCIT, UP (E) AS CCIT AT LKO

Enclosed: Refer to attachment ATTACHMENT_100100517614.pdf

Note: If digitally signed, the date of digital signature may be taken as date of document.
Pratyaksh Kar Bhawan, 57, Ram Tirath Marg, Lucknow, Uttar Pradesh, 226001
Email: LUCKNOW.PCCIT@INCOMETAX.GOV.IN,



OFFICE OF THE
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
(UP, EAST)
57, RAM TIRATH MARG, LUCKNOW- 226001
Email: lucknow.pccit@incometax.gov.in

ORDER

Dated: 21.08.2025

Subject: Renewal under sub-clause (b) of Clause (ii) of the 1st proviso to Section 17(2) of the Income Tax Act, 1961- regarding-

In exercise of the powers vested with the undersigned under sub-clause (b) of Clause (ii) of the 1st proviso to Section 17(2) of the Income Tax Act, 1961 read with Rule 3A(1) of the Income Tax Rules, 1962, renewal is hereby accorded to **M/s Avadh Hospital & Heart Centre, 9-D, Singar Nagar, Kanpur Road, Lucknow-226005 (PAN: AACFA6408Q)**.

2. The renewal accorded as above is only for the purpose of sub-clause (b) of Clause (ii) of the 1st proviso to Section 17(2) of the Income Tax Act, 1961 and should not be construed as approval of the Central Government or the Pr. Chief Commissioner of Income Tax, Lucknow or any other statutory authority under the Government, for any other purpose(s).
3. This renewal is subject to withdrawal at any time, if it is found that the approval/renewal has been obtained through fraud and/ or misrepresentation of facts, or necessary conditions as stipulated in sub-rule (1) of Rule 3A of the Income Tax Rules, 1962 are not fulfilled and is subject to modification/withdrawal, if necessitated by subsequent changes in the provisions governing the approval/renewal.
4. The renewal is granted for the treatment of the following diseases and ailments:-
 - (a) Tuberculosis.
 - (b) Acquired immunity deficiency syndrome
 - (c) Diseases or Ailment of the heart, blood, respiratory system, central nervous system, urinary system, liver, gall bladder, digestive system, endocrine glands, or the skin requiring surgical operation.
 - (d) Ailment or disease of the eye, ear, nose or throat, requiring surgical operation.
 - (e) Fracture in any part of the skeletal system or dislocation of vertebrate requiring surgical operation or orthopedic treatment.
 - (f) Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention.
 - (g) Ailment or disease of the organs mentioned at para (c) above requiring medical treatment in a Hospital for at least three continuous days.
 - (h) Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days.
 - (i) Mental disorder-neurotic or psychotic-requiring medical treatment in a hospital for at least three continuous days.
 - (j) Anaphylactic shock including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

The renewal shall be valid from 21.08.2025 to 20.08.2028.

This order of the renewal is subject to the following terms and conditions:-

- (a) This approval/renewal is not transferable.
- (b) The Hospital shall at all reasonable times be open for inspection by the authority of Income Tax Department, duly authorized in this behalf.
- (c) The hospital shall conform to such conditions as are prescribed under sub clause (b) of clause (ii) of 1st proviso to section 17(2) of the Income Tax Act, 1961, read with Rule 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 inform the authority granting the approval/renewal of such fact immediately.
- (d) The application for renewal of approval should be **submitted at least 90 days** before the expiry of the current approval.

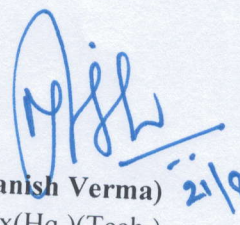
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(Amal Pusp)
Pr. Chief Commissioner of Income Tax, UP (East),
Lucknow

F.No. :157/CC/Tech/Lko/Avadh Hosp./97/Vol.2

Dated: 21.08.2025

Copy to:-

1. All Pr. Chief Commissioners of Income Tax (CCA) of India.
2. The Pr. Commissioner of Income Tax-1, Lucknow.
3. M/s. Avadh Hospital & Heart Centre, 9-D, Singar Nagar, Kanpur Road, Lucknow-226005
4. The Chief Medical Officer, 1, Chakbast Road, Qaiserbagh, Lucknow, Uttar Pradesh-226018 with the request that in case of withdrawal of license or any misdemeanor, the department must be informed immediately and accordingly.
5. The Addl. Director, CGHS, Gomti Nagar, Lucknow.


(Manish Verma) 21/8
Assistant Commissioner of Income Tax(Hq.)(Tech.)
O/o. The Pr.Chief Commissioner of Income Tax- UP(E),
Lucknow.