



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,

DR. RS DUBEY SAMARPAN HEALTHTECH PRIVATE  
LIMITED  
2/4 2/4, VIPUL KHAND GOMTI NAGAR  
LUCKNOW 226010, Uttar Pradesh  
India

PAN:  
AAFCD2445N

Dated:  
17/12/2025

DIN & Order No :  
ITBA/COM/F/17/2025-26/1083792057(1)

Sir/ Madam/ M/s,

**Subject: Proceedings under section 17(2) - Order**

Please find attached herewith a copy of letter F.No. Pr.CCIT/LKO/Tech/Lko/AAFCD2445N/2022 Dated 17.12.2025 for approval under sub clause (b) of Clause (ii) of the 1st proviso to Section 17(2) of the Income Tax Act, 1961.

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

**Copy to:**

- (1) All Pr. Chief Commissioners of Income Tax (CCA) of India.
- (2) The Pr. Commissioner of Income Tax-1, Lucknow.
- (3) Director, Dr. R.S. Dubey Samarpalan Health Tech Pvt. Ltd, 1056, Jainbad Golia, Deva Road, Chinhata, Lucknow-226028.
- (4) The Chief Medical Officer, 1, Chakbast Road, Qaiserbagh, Lucknow, UP-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 through e-mail cghslko@nic.in.

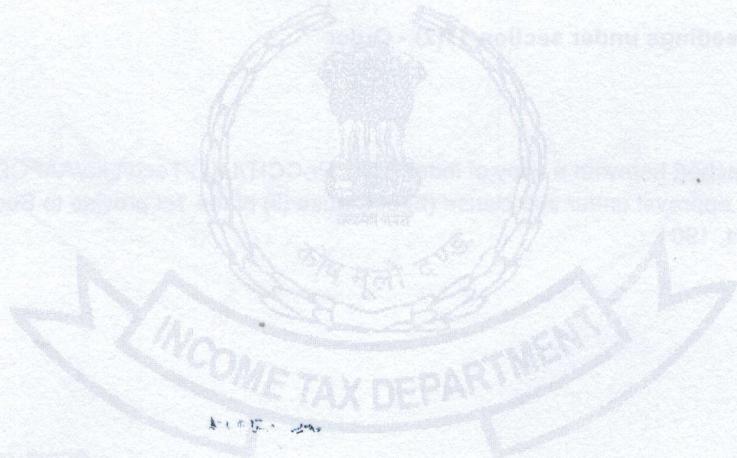
Enclosed: Refer to attachment ATTACHMENT\_100106176147.pdf

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,

Note:- The website address of the e-filing portal has been changed from [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in) to [www.incometax.gov.in](http://www.incometax.gov.in).  
\* DIN- Document identification No.

ITBA/COM/F/17/2025-26/1083792057(1)

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





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

Dated: 17.12.2025

To,

Dr. R.S. Dubey Samarpan Health Tech Pvt. Ltd.,  
1056, Jainbad Golia, Deva Road,  
Chinhat, Lucknow-226028.

**Subject: Approval under sub-clause (b) of Clause (ii) of the Ist 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 Ist proviso to sub-clause (viii) of Section 17(2) of the Income Tax Act, 1961 read with Rule 3A(1) of the Income Tax Rules, 1962 renewal is hereby granted to **Dr. R.S. Dubey Samarpan Health Tech Pvt. Ltd., 1056, Jainbad Golia, Deva Road, Chinhat, Lucknow-226028 (PAN: AAFCD2445N)**.

2. The approval accorded as above is only for the purpose of sub-clause (b) of Clause (ii) of the Ist 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 approval 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 approval is granted for the treatment of the following diseases and ailments:-

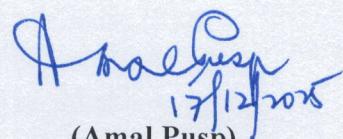
- (a) Cancer;
- (b) Tuberculosis;
- (c) Acquired immunity deficiency syndrome;
- (d) Diseases or Ailment of the heart, blood, lymph glands, bone marrow, respiratory system, central nervous system, urinary system, liver, gall bladder, digestive system, endocrine glands, or the skin requiring surgical 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 vertebrate requiring surgical operation or orthopedic treatment;
- (g) Gynecological 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;

- (i) Gynecological or obstetric ailment or disease requiring medical treatment in a hospital;
- (j) Anaphylactic shock including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital.

**The approval shall be valid from 17.12.2025 to 16.12.2028.**

This order of the approval 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 1<sup>st</sup> 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.

  
17/12/2025

(Amal Pusp)

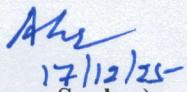
Pr. Chief Commissioner of Income Tax, UP (East),  
Lucknow

F.No. :Pr.CCIT/LKO/Tech/Lko/AAFCID2445N/2022

Dated: 17.12.2025

Copy for favour of information to:-

1. All Pr. Chief Commissioners of Income Tax (CCA) of India.
2. The Pr. Commissioner of Income Tax , Lucknow.
3. Director, Dr. R.S. Dubey Samarpan Health Tech Pvt. Ltd., 1056, Jainbad Golia, Deva Road, Chinhat, Lucknow-226028.
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 through e-mail [cghslko@nic.in](mailto:cghslko@nic.in) .

  
17/12/25

(Amit Kumar Sonker)

Dy. Commissioner of Income Tax (Hq.)(Tech.)  
Lucknow.