GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
ITO TECH

To,	
MANJEET SINGH PLOT NO.14 SECTOR-10, VIDYADHER NAGAR JAIPUR 302039,Rajasthan India	

PAN:	Dated:	DIN & Order No :
BVAPS0535G	**07/07/2026**	**ITBA/COM/F/17/2026-27/1090866557(1)**

Sir/ Madam/ M/s,

Subject: Proceedings under section 17(1) - Order

Please find attached Approval Order No. 694 Dated 07.07.2026.

KAILASH MEENA
ITO TECH

Enclosed: Refer to attachment ATTACHMENT_100116110163.pdf

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राजस्थान
केन्द्रीय राजस्व भवन, भगवानदास रोड, जयपुर

OFFICE OF THE
Pr. CHIEF COMMISSIONER OF INCOME TAX, RAJASTHAN
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No. Pr. CC/ITO (Tech)/2026-27/ 694 Dated: 02. 07.2026

APPROVAL UNDER SECTION 17(2)(b)(ii) OF THE INCOME TAX ACT, 2025 READ WITH RULE 18(1) & 18(3) OF INCOME TAX RULES, 2026 [SUB-CLAUSE (b) OF CLAUSE (ii) OF THE PROVISION TO SUB CLAUSE (viii) OF CLAUSE(2) OF SECTION 17 OF THE OLD INCOME TAX ACT, 1961 (READ WITH THE RULES 3A(1) & 3A(2) OF OLD INCOME TAX RULES, 1962)]

In exercise of powers conferred on the Principal Chief Commissioner of Income Tax under section 17(2)(b)(ii) of the Income Tax Act, 2025 (Sub-clause (b) of clause (ii) of the provision to sub-clause (viii) of clause (2) of section 17 of the old Income Tax Act, 1961), I, the Principal Chief Commissioner of Income Tax, Rajasthan Region hereby having regard to the guidelines prescribed in Rule 18(1) & 18(3) of the Income Tax Rules, 2026 (Rule 3A(1) & 3A(2) of the old Income Tax Rules,1962] for the grant of approval to a hospital, grant approval to **Dr. Manjeet Institute of Critical Care, Plot No. 14, Sector 10, Vidhyadhar Nagar, Jaipur (Raj.) PAN: BVAPS0535G** for the purposes of the said section 17(2)(b)(ii) of the Income Tax Act, 2025 [Sub-clause (b) of clause (ii) of the provision to sub-clause (viii) of clause (2) of section 17 of the old Income Tax Act, 1961].

2. Any sum paid by an employer, in respect of any expenditure actually incurred by the employee on his medical treatment or treatment of any member of his family in the above mentioned Hospital in respect of the following prescribed diseases or ailments as mentioned in Rule 18(3) of Income Tax Rules, 2026 (Rule 3A(2) of the old Income Tax Rules, 1962), shall not be treated as a perquisite in the hands of the employee for the purposes of sections 15,16,17,18 & 19 of the Income Tax Act, 2025 [Section 15,16 & 17 of the old Income Tax Act, 1961]:-

S. No.	S. No. as per Rules 18(3) of the Income Tax Rules, 2026 [Rule 3A(2) of the old Income Tax Rules, 1962]	Name of Prescribed diseases or ailment
1.	(a)	Cancer
2.	(b)	Tuberculosis
3.	(d)	Disease 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
4.	(e)	Ailment or disease of the eye, ear, nose or throat, requiring surgical operation;
5.	(f)	Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment;
6.	(g)	Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;
7.	(h)	Ailment or disease of the organs mentioned at (d), requiring medical treatment in a hospital for at least three continuous days;
8.	(i)	Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days;
9.	(j)	Burn injuries requiring medical treatment in a hospital for at least three continuous days;
10.	(m)	Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestation requiring medical treatment in a hospital for at least three continuous days.

3. The employer will not be liable to deduct tax at source u/s 392 of the Income Tax Act, 2025 [Section 192 of the old Income Tax Act, 1961] in respect of such sum.

4. The approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income Tax, Rajasthan Region or any other statutory authority under the Government, for any other purpose.

5. 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 of Rule 18(1) of the Income Tax Rules, 2026 [Rule 3A(1) of the old Income Tax Rules, 1962] are not fulfilled and is subject to modification/ withdrawal, if necessitated by subsequent changes in provisions governing the approval.

6. This approval takes effect from 7 **.07.2026** and shall remain in force till **31.07.2029**. This approval is subject to the hospital's continued compliance with the statutory conditions under Rule 18(1) of the Income Tax Rules, 2026 [Rule 3A(1) of the old Income Tax Rules, 1962] 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.

7. This approval is subject to terms & conditions as mentioned hereunder:

(i) This approval is not transferable and is applicable only to the premises occupied by the hospital as mentioned in para 1 of this order.

(ii) 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.

(iii) The hospital shall confirm to such conditions as prescribed in Rule 18(1) & 18(3) of the Income Tax Rules, 2026 [Rule 3A(1) & 3A(2) of the old Income Tax Rules, 1962]. 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 to notify the authority issuing this approval of such fact immediately.

(iv) The application for renewal of approval should be submitted at least 30 days before the expiry of current approval.

(v) For the purpose of extension of approval, a certificate should be filed to the effect that all the conditions specified in Rule 18 of the Income Tax Rules, 2026 [Rule 3A of the old Income Tax Rules, 1962] continue to be satisfied and that no substantive/ material change has occurred in the facts reported in the original application.

(Sumeet Kumar)
Pr. Chief Commissioner of Income Tax,
Rajasthan, Jaipur.

No. Pr. CC/ITO (Tech)/F-64/2026-27/ 694 Dated: 07.07.2026
Copy to: -

1. All the Pr. Chief Commissioners of Income Tax in India.
2. The Pr. Commissioner of Income Tax-2, Jaipur.
3. The Addl. Commissioner of Income Tax, Range-4, Jaipur.
4. The Income Tax Officer, Ward-4(2), Jaipur.
5. Dr. Manjeet Institute of Critical Care, Plot No. 14, Sector 10, Vidhyadhar Nagar, Jaipur.

Kailash

(Kailash Meena)
Income Tax Officer (Tech.),
For Pr. Chief Commissioner of Income Tax,
Rajasthan, Jaipur.