



भारत सरकार

GOVT. OF INDIA

कार्यालय प्रधान मुख्य आयकर आयुक्त उत्तर प्रदेश ,(पूर्वी) लखनऊ

OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME-TAX, UP(EAST), LUCKNOW

प्रत्यक्ष कर भवन ,57 ,राम तीर्थ मार्ग ,लखनऊ-226001

PRATYAKSH KAR BHAWAN, 57, RAM TIRATH MARG, LUCKNOW-226001

EMAIL: lucknow.pccit@incometax.gov.in

ORDER

Dated: 25/09/2026

Subject: Approval under section 17(2)(b)(ii) of the Income Tax Act, 2025 read with rule 18 of the Income Tax Rules, 2026 in respect of M/s SKD Hospital, (A Venture of SKD Group), KBC-27, Sector-B, Near Phoenix Mall, Kanpur Road, Alambagh, Lucknow-226012 (PAN: ABNFS1132K).

In exercise of the powers conferred under section 17(2)(b)(ii) of the Income Tax Act, 2025 read with Rule 18 of the Income Tax Rules, 2026 and having regard to guidelines prescribed therein, approval/renewal is hereby granted to **M/s SKD Hospital, (A Venture of SKD Group), KBC-27, Sector-B, Near Phoenix Mall, Kanpur Road, Alambagh, Lucknow-226012 (PAN: ABNFS1132K).**

2. The approval accorded as above is only for the purpose of section 17(2)(b)(ii) of the Income Tax Act, 2025, and shall 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.

3. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his/her medical treatment or any member of his/her family at **M/s SKD Hospital, (A Venture of SKD Group), KBC-27, Sector-B, Near Phoenix Mall, Kanpur Road, Alambagh, Lucknow-226012** in respect of the diseases or ailments prescribed under Rule 18(3) of the Income Tax Rules, 2026, shall not be treated as perquisite for the purposes of section 17 of the Income Tax Act, 2025 and such sum shall be exempt from Income tax in the hands of the employee. The employer will not be liable to deduct tax under section 392 of the Income Tax Act, 2025 in respect of such sum.

4. 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 Rule 18(1) of the Income Tax Rules,

2026 are not fulfilled and is subject to modification/withdrawal, if necessitated by subsequent changes in the provisions governing the approval/renewal.

5. The approval is granted for the treatment of the following diseases and ailments:

- (a) Tuberculosis;
- (b) 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;
- (c) Ailment or disease of the ear, nose or throat, requiring surgical operation;
- (d) Fracture in any part of the skeletal system or dislocation of vertebrate requiring surgical operation or orthopedic treatment;
- (e) Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;
- (f) Ailment or disease of the organs mentioned at (b) requiring medical treatment in a Hospital for at least three continuous days;
- (g) Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days;
- (h) Anaphylactic shock including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

The approval shall be valid from 25/09/2026 to 24/09/2029.

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 section 17(2)(b)(ii) of the Income Tax Act, 2025, read with Rule 18 of the Income Tax Rules 2026. 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.

314011
25/9/26
(Aparna M. Aggarwal)

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

Copy to:

1. All Pr. Chief Commissioners of Income Tax (CCA) of India.
2. The Pr. Commissioner of Income Tax-1, Lucknow.
3. Director, M/s SKD Hospital, (A Venture of SKD Group), KBC-27, Sector-B, Near Phoenix Mall, Kanpur Road, Alambagh, Lucknow-226012 (PAN: ABNFS1132K).
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.


(Pritaj Kumar Goswami)

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



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
PCCIT, UP (EAST)

To, S K D HEALTH SERVICES KBC-27, SECTOR-B KANPUR ROAD, LUCKNOW LUCKNOW, Uttar Pradesh India	
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PAN: ABNFS1132K	Dated: 29/09/2026	DIN & Letter No : ITBA/COM/F/17/2026-27/1094053719(1)
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Sir/ Madam/ M/s,

Subject: Online service of Orders - Letter

Kindly find attached approval order u/s 17(2)(b)(ii) of the Income-tax Act, 2025 read with Rule 18 of the Income-tax Rules, 2026 in respect of M/s SKD Hosital, KBC-27, Sector-B, Near Phoenix Mall , Kanpur Road, Alambagh, Lucknow-226012

APARNA M AGGARWAL
PCCIT, UP (EAST)

(In case the document is digitally signed please
refer Digital Signature at the bottom of the page)

Enclosed: Refer to attachment ATTACHMENT_100120799677.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

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