



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
ADDL/ JCIT (TECH) PATNA

To, SAARA HOSPITAL & RESEARCH CENTER PRIVATE LIMITED FLAT NO- 304, BLOCK C, A BHAY RESIDENCY,,HANUMAN NAGAR, KANKARBAGH , PATNA, PATNA, PATNA 800020,Bihar India	
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PAN: ABGCS5256G	TY: 2026-27	Dated: 23/07/2026	DIN & Order No : ITBA/COM/F/17/2026-27/1091406721(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(1) - Order

Approval under section 17(2)(b)(ii) of the Income Tax Act, 2025 (read with Rules 18(1), 18(2) & 18(3) of the Income Tax Rule 2026

SANTANU NANDI
ADDL/ JCIT (TECH) PATNA

Copy to:

1. All the Pr. Chief Commissioner of Income Tax in India.
2. The Pr. Director General of Income Tax(Inv.), Patna.
3. All PCsIT/CsIT in Bihar and Jharkhand Region.

SANTANU NANDI
ADDL/ JCIT (TECH) PATNA

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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 बीर चंद पटेल मार्ग, पटना-८००००१

1st FLOOR, C.R BUILDING, BIRCHAND PATEL MARG, PATNA-800001

दूरभाषनं/TEL NO . 0612-2504447. ईमेल/Email- principal.chief.commissioner@iti.gov.in

F.No. Pr.CCTT(B&J)/PAT/Tech-2/80037/17(2)/2026-27/3427

Dated: . 23/03/2026

**Approval under section 17(2)(b)(ii) of the Income Tax Act, 2025
(read with Rules 18(1), 18(2) & 18(2) of the Income Tax Rules, 2026)**

ORDER

In exercise of powers conferred under section 17(2)(b)(ii) of the Income-tax Act, 2025, and having regard to the guidelines prescribed in rule 18(1), 18(2) and 18(3) of the Income-tax Rules, 2026, the Principal Chief Commissioner of Income-tax Bihar & Jharkhand, Patna, hereby grant approval to **M/s Sara Hospital and Research Centre Pvt. Ltd. (PAN: ABGCS5256G), K-33, Hanuman Nagar, Kankarbagh, Patna-20** assessed to tax with **Principal Commissioner of Income-tax, Patna**, for the purposes of the said sub-clause subject to the conditions mentioned in subsequent paragraphs.

2.0 Any sum paid by an employer in respect of any expenditure actually incurred by the employee on his/her medical treatment or treatment of any member of his/her family at the hospital namely **M/s Sara Hospital and Research Centre Pvt. Ltd. (PAN: ABGCS5256G), K-33, Hanuman Nagar, Kankarbagh, Patna-20** for diseases or ailments mentioned in Para 4 below, shall not be treated as a perquisite for the purposes of sections 15, 16 & 17 of the Income-tax Act, 1961.

3.0 The said sum shall be exempt from Income-tax in the hands of the employee provided he/she attaches with his/her return of income a certificate from the said hospital specifying the disease or ailment for which medical treatment was required and the receipt for the amount paid to the hospital. The employer will not be liable to deduct tax under section 392 of the Income tax Act, 2025 in respect of such sum.

4.0 The approval is granted for the treatment of the following disease and ailments out those prescribed in Rule 18(3) of the Income Tax Rules, 2026:-

Clause	Prescribed Disease/Ailment
(a)	Cancer
(b)	Tuberculosis
(c)	Acquired Immunity Deficiency Syndrome (AIDS)
(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.
(e)	Disease or ailment of the eye, ear, nose or throat, requiring surgical operation.
(f)	Fracture in any part of the skeletal system or dislocation of vertebrae, requiring surgical operation or orthopaedic treatment.
(g)	Gynaecological or obstetric ailment or disease, requiring surgical operation, caesarean operation or laparoscopic intervention.
(h)	Ailment or disease of the organs specified in clause (d), requiring medical treatment in a hospital for at least three continuous days.
(i)	Gynaecological or obstetric ailment or disease, requiring medical treatment in a hospital for at least three continuous days.
(j)	Burn injuries, requiring medical treatment in a hospital for at least three continuous days.
(k)	Mental disorder (neurotic or psychotic), requiring medical treatment in a hospital for at least three continuous days.
(l)	Drug addiction, requiring medical treatment in a hospital for at least seven continuous days.
(m)	Anaphylactic shocks, including insulin shocks, drug reactions and other allergic manifestations, requiring medical treatment in a hospital for at least three continuous days.

5.0 Approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income-tax, Bihar & Jharkhand, Patna or any other statutory authority under the Government, for any other purpose (s).

6.0 The approval under section 17(2)(b)(ii) of the Income Tax Act, 2025 shall take effect from **the date of issue of order and shall remain in force till three years from the date of issue of the order.**

7.0 This approval is subject to hospital's continued compliance with the statutory conditions under Rule 18(1) of Income Tax Rule, 2026 necessary for such approval and such modifications as may be necessitated by any amendment to the provisions governing under the Income-tax Act, 2025 and relevant Income Tax Rules. In the event 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 of such fact immediately.

8.0 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 Rule 18(1) and Rule 18(2) of the Income-tax Rules, 2026 are not fulfilled, and is subject to modification/withdrawal, if necessitated by subsequent changes in provisions governing the approval.

9.0 This approval is subject to the following additional terms and conditions:

- (a) This approval is not transferable and is applicable only to the premises occupied by the hospital as mentioned in para 1 of this order
- (b) 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.
- (c) The hospital shall conform to such conditions as prescribed in Rule 18(1) & 18(2) of the Income-tax Rules, 2026. 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 of the hospital to notify the authority issuing this approval of such facts immediately.
- (d) The application for renewal of approval should be submitted at least **90 days** before the expiry of the current approval.

(e) Subsequent approval by way of an order in writing shall be subject to fulfilment of the conditions. An affidavit to be filed to the effect that all the conditions specified in Rule-18 of the Income-tax Rules, 2026 continue to be satisfied and that no substantive/ material change has occurred in the facts reported in the original application.



[Dr. D. Sudhakara Rao]

Principal Chief Commissioner of Income Tax, Bihar & Jharkhand, Patna

F.No. Pr.CCTT(B&J)/PAT/Tech-2/80037/17(2)/2024-25/ 2428

Dated: 23/07/2026

To

M/s Sara Hospital and Research Centre Pvt. Ltd. (PAN: ABGCS5256G).
K-33, Hanuman Nagar,
Kankarbagh, Patna-20

प्रतिलिपि /Copy to:

1. All the Pr. Chief Commissioner of Income tax in India.
2. The Pr. Director General of Income-tax (Inv.), Patna
3. All PCsIT/CsIT in Bihar and Jharkhand Region



(Santanu Nandi)

Joint Commissioner of Income Tax(Tech)

For: Principal Chief Commissioner of Income Tax, Bihar & Jharkhand, Patna