



भारत सरकार
कार्यालय मुख्य आयकर आयुक्त
आयकर भवन, 38, महात्मा गाँधी
मार्ग, सिविल लाइन्स,
इलाहाबाद

Government of India
O/o The Chief Commissioner
Of Income Tax, Ayakar Bhawan
38, M.G. Marg, Civil Lines, Allahabad
email-allahabad.ccit@incometax.gov.in
Tele/Fax: 0532-2407425/2408005

ORDER No. 09
Dated: 05.06.2025

Subject: Grant of approval to hospital for the purpose of sub-clause (b) of clause (ii) of the proviso to sub-clause(viii) of clause (2) of section 17 of the Income Tax Act, 1961 in the case of M/s Synergy Institute of Cancer Care & Research Pvt. Ltd., Gorakhpur (PAN: ABHCS0359R) - reg.

In exercise of the powers vested with the undersigned under sub-clause (b) of Clause (ii) of the proviso to clause (viii) of sub-section (2) of Section 17 of the Income Tax Act, 1961 read with rule 3A of the Income Tax Rules, 1962 and having regard to the guidelines prescribed therein, I, the Chief Commissioner of Income Tax, Allahabad, hereby grant approval to **M/s Synergy Institute of Cancer Care & Research Pvt. Ltd., SPMRI Building, Chhatra Sangh Chauraha, Gorakhpur** w.e.f. **05.06.2025** to **31.03.2027**, for the aforesaid purpose.

2. The approval accorded as above is only for the purpose of sub-clause (b) of clause (ii) of the proviso to clause (viii) of sub-section (2) of Section 17 of the Income Tax Act, 1961 and shall not be construed as approval of the Central Government or the Chief Commissioner of Income Tax, Allahabad 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 medical treatment or of any member of his family at **M/s Synergy Institute of Cancer Care & Research Pvt. Ltd., SPMRI Building, Chhatra Sangh Chauraha, Gorakhpur** in respect of the following diseases or ailments prescribed under Rule 3A(2) of the Income Tax Rules, 1962, shall not be treated as a perquisite for the purposes of sections 15, 16 and 17 of the Income Tax Act, 1961 and such sum shall be exempted from income tax in the hands of the employee:-

Sub-Rule No.	Diseases or ailments prescribed under Rule 3A(2)
(a)	Cancer;
(b)	Tuberculosis;
(c)	Acquired immunity deficiency syndrome;
(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)	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 vertebrae 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 for at least three continuous days;
(i)	Gynecological 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;



(m)	Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days;
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4. The employer will not be liable to deduct tax under section 192 of the Income Tax Act, 1961 in respect of such sum. The Hospital shall issue a certificate to the employee who avails the medical facility specifying the disease or ailment for which medical treatment was given and the amount of expenditure incurred in payment to the hospital and for medicines alongwith the relevant bills.

5. The approval is effective from **05.06.2025** to **31.03.2027**. This approval is subject to withdrawal at any time, if it is found that the approval has been obtained through fraud and or misrepresentation of facts, or necessary conditions as stipulated in sub-rule(1) of Rule 3A of 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. It is also provided that this approval/renewal will automatically cease to exist if the approval/renewal accorded by the concerned Chief Medical Officer/Competent Authority is discontinued/withdrawn/cancelled.

6. This order of the approval is subject to the following terms and conditions:-

- This approval is not transferable.
- The Hospital shall at all reasonable times be open for inspection by the authority of Income Tax Department, duly authorized in this behalf.
- This approval is subject to hospital's continued compliance with the statutory conditions prescribed under Rule 3A of 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, 1961.

7. The application for further renewal should be submitted at least 90 days before the expiry of current approval/renewal.



Sd/-
(MONA MOHANTY)
Chief Commissioner of Income Tax,
Allahabad.

F.No. CCIT/ALLD/17(2)(viii)(ii)(b)/2024-25

Dated: 05.06.2025

DIN & Order No. ITBA/COM/F/17/2024-25/1076736342(1)

Copy to:-

- The Chairperson, Central Board of Direct Taxes, North Block, New Delhi.
- All the Pr. Chief Commissioners of Income Tax, India. *Pr. CCIT, UPE Lucknow*
- All the Commissioners of Income Tax, UP(East) Region.
- The Director **M/s Synergy Institute of Cancer Care & Research Pvt. Ltd., SPMRI Building, Chhatra Sangh Chauraha, Gorakhpur - 273001**
- The Chief Medical Officer, Gorakhpur with request that in case of withdrawal of licence or any misdemeanour, the department must be informed immediately.

[Signature]
(Ravi Kumar Mehta)
Income Tax Officer (HQ)(Admn)
O/o Chief Commissioner of Income Tax,
Allahabad