



**OFFICE
OF
THE PRINCIPAL CHIEF COMMISSIONER OF INCOME -TAX,PUNE
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Order No.- F. No. PN/PR.CC/Tech/8/1(06)/2025-26 ²¹⁶²
DIN No.- ITBA/COM/M/17/2025-26/1078265289(1) Date: 07/07/2025

ORDER

In exercise of the powers conferred 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, and having regard to the guidelines prescribed in Rule 3A of the I.T. Rules, 1962, approval is hereby granted to **Ushahkal Abhinav Institute of Medical Sciences**, a unit of Ushahkal Abhinav Speciality Hospital LLP (PAN:AAFFU0769H), opp. Takshila School Sangli, CS No.105/1, Dhamani Road, Dhamani, Sangli Miraj Kupwad, Sangli - 416416, for the purpose of the said sub-clause subject to the conditions mentioned here in below.

02. 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 **Ushahkal Abhinav Institute of Medical Sciences**, a unit of Ushahkal Abhinav Speciality Hospital LLP (PAN:AAFFU0769H), opp. Takshila School Sangli, CS No.105/1, Dhamani Road, Dhamani, Sangli Miraj Kupwad, Sangli - 416416, mentioned in Para. 1 above, for any of the diseases or ailments mentioned in Para 4 below, shall not be treated as a perquisite for the purposes of sections 15, 16 and 17 of the Income-tax Act, 1961.

03. 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 u/s. 192 in respect of such sum.

04. The approval is granted for the treatment of the following disease and ailment out of those prescribed in Rule 3A(2) of I.T. Rules, 1962:-

- (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.*
- (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.*

05. As per Rule 3A(1), the hospital should be registered with the local authority for getting approval under the above sub - clause. In the instant case the certificate of Registration under section 3, of the Maharashtra Nursing Homes Registration Act, 1949, has been issued by the Local Authority i.e. Sangli Miraj & Kupwad City Municipal Corporation vide No. 428 dated 31/03/2024 which is valid till 31/03/2027.

06. In the instant case the renewal of certificate of Registration has been issued on 31/03/2024 and the certificate of the Local Authority is valid upto 31/03/2027, hence, the approval for u/s.17(2) will take effect from the date of issue of this order and shall remain in force **till 31/03/2027.**

07. This approval is subject to the hospital's continued compliance with the statutory conditions for such approval under Rule 3A and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income-tax Act and the 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.

08. This approval is liable to be withdrawn at any time if it is found that the approval has been obtained through misrepresentation of facts or necessary conditions as stipulated in sub-rule(1) of Rule 3A of the Income-tax Rules, 1962 are not fulfilled. The approval is also subject to modification /withdrawal, if necessitated by subsequent changes in the provisions governing the approval.

09. This approval is subject to the following further terms and conditions:

a) This approval is not transferable.

b) The hospital shall at all reasonable times be open for inspection by Officers of the Income-tax Department, duly authorized in this behalf.

c) The hospital shall confirm to such conditions as prescribed in Rule 3A(1) & 3A(2) of the 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.

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

Date: 07.07.2025

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(Krishna Murari)

Principal Chief Commissioner of Income-tax, Pune.

To,

**Ushahkal Abhinav Institute of Medical Sciences,
(A unit of Ushahkal Abhinav Speciality Hospital LLP)
opp. Takshila School Sangli, CS No.105/1, Dhamani Road,
Dhamani, Sangli Miraj Kupwad, Sangli – 416416**

Copy to:

- 1) All the Pr. Chief Commissioners of Income-Tax, in India.
- 2) The Chief Commissioner of Income tax- Pune
- 3) The Director General of Income-tax (Inv.), Pune
- 4) The Pr.CsIT-1/2/3, Pune
- 5) The CIT(TDS)/Audit/Exemptions/All CsIT(AU)
- 6) The ACIT(HQ)(Admn.), O/o. Pr.CCIT, Pune.

Punit 07/07/2025
(Punit Daga)

Dy. Commissioner of Income-Tax(HQ) (Coord.),
for Pr. Chief Commissioner of Income -Tax, Pune