GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE CHIEF
COMMISSIONER OF INCOME TAX
CCIT, GHAZIABAD

To, VIKAS BHARDWAJ HEALTHCARE PRIVATE LIMITED ANS SUPERSPECIALITY HOSPITAL, (A UNIT OF VIKAS BHARDWAJ HEALTHCARE PVT. LTD.) FLAT NO 22,TOWER NO 17, ATS GREEN PARADISO SECTOR-CHI 4, GRETER NOIDA GAUTAM BUDH NAGAR 201310,Uttar Pradesh India	

PAN:	Dated:	DIN & Letter No :
AAICV1044N	**03/08/2026**	**ITBA/COM/F/17/2026-27/1091745670(1)**

Sir/ Madam/ M/s,

Subject: Online service of Orders - Letter

Subject: Approval of hospital u/s 17(2)(b)(ii) of the Income Tax Act, 2025 read with Rule 18 of the Income Tax Rules, 2026 in the case of M/s ANS Superspeciality Hospital (A Unit of M/s Vikas Bhardwaj Healthcare Pvt. Ltd.) at NH-22, Swarn Nagri Block-D, Sector-31, Greater Noida (PAN:AAICV1044N)- reg.

In exercise of the powers conferred under sub-clause (ii) of clause (b) to sub-section (2) of Section 17 of the Income Tax Act, 2025 read with Rule 18 of the Income Tax Rules, 2026 and having regard to guidelines prescribed therein, approval is hereby granted to **M/s ANS Superspeciality Hospital (A Unit of M/s Vikas Bhardwaj Healthcare Pvt. Ltd.) at NH-22, Swarn Nagri Block-D, Sector-31, Greater Noida (PAN:AAICV1044N).**

2. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his/her medical treatment or of any member of his/her family at the above mentioned Hospital in respect of the following diseases or ailments, prescribed under Rule 18 of the Income Tax Rules, 2026, shall not be treated as a 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.

Sub-Rule No.	Diseases or ailments prescribed under Rule 18(3) of I.T. Rules, 2026

a	Tuberculosis;
b	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;
c	Ailment or disease of the eye, ear, nose or throat, requiring surgical operation;
d	Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment;
e	Ailment or disease of the organs mentioned at (*d*), requiring medical treatment in a hospital for at least three continuous days;
f	Gynaecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days;
g	Burn injuries requiring medical treatment in a hospital for at least three continuous days;
h	Mental disorder - neurotic or psychotic - requiring medical treatment in a hospital for at least three continuous days;
i	Drug addiction requiring medical treatment in a hospital for at least seven continuous days; and
j	Anaphylectic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

3. The said 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 on payments made to the hospital and for the medicines along with the relevant bills.

4. The approval is only for the purpose of sub-clause (ii) of clause (b) to sub-section (2) of Section 17 of the Income Tax Act, 2025 read with Rule 18 of the Income Tax Rules, 2026 and shall not be construed as approval of the Central Government or Chief Commissioner of Income Tax, Ghaziabad 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 that the necessary conditions as stipulated in sub clause (ii) of clause (b) to sub-section (2) of Section 17 of the Income Tax Act, 2025 read with Rule 18 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. It is also provided that this approval will automatically cease to exist if the approval accorded by the concerned Chief Medical Officer/Competent Authority is discontinued/withdrawn/cancelled.

6. The approval is valid for a period of **03 years** from **03.08.2026 to 02.08.2029** and is subject to the continued compliance with the statutory conditions prescribed under Rule 18 of the Income-tax Rules, 2026 necessary for such approval and such modification as may be necessitated by any amendment to the provisions governing the approval under Income-tax Act, 2025.

7. The order of the approval is subject to the following terms and conditions:-

a. This approval is not transferable.

b. The Hospital shall, at all reasonable times, be open for inspection by the officers of the Income tax Department, as are duly authorized in this behalf.

c. The hospital shall conform to such conditions as are prescribed under sub-clause (ii) of clause (b) to sub-section (2) of Section 17 of the Income Tax Act, 2025 read with Rule 18 of the Income Tax Rules, 2026. In case of violation of the conditions prescribed under the Act, it will be mandatory on the part of the hospital, to intimate such fact immediately, to the approving authority.

d. The approval shall cease to exist in case the assessee company in whose name it is issued, merges, demerges or ceases to exist due to any reason, whatsoever, before the date of expiry of the approval.

e. The application for renewal of approval should be submitted at least **60 days** before the expiry of the current approval.

(Shefali Swaroop)

Chief Commissioner of Income-tax

Ghaziabad

To

Director,

M/s ANS Superspeciality Hospital (A Unit of M/s Vikas Bhardwaj Healthcare Pvt. Ltd.) at NH-22, Swarn Nagri Block-D, Sector-31, Greater Noida (PAN:AAICV1044N)

Copy for information to:

1. The Secretary, Central Board of Direct Tax, North Block, New Delhi.
2. All the Pr.CCsIT.
3. All the CCsIT.
4. The Pr.CIT, Noida.
5. The Pr. CIT, Ghaziabad /Agra/Dehradun/Kanpur.
6. The AD (OL) for Hindi version.
7. The DCIT, Circle-5(2) (1), Noida.
8. The Secretary, CGEWCC, Kanpur.
9. The CIT(CPC-TDS), 4th Floor, AayakarBhawan, Sector-3, Vaishali, Ghaziabad-201010.
10. Database Cell, CBDT with request to upload this order on the departmental website.

SHEFALI SWAROOP
CCIT, GHAZIABAD

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

Signature Not Verified

Digitally Signed.
Name: SHEFALI SWAROOP
Date: 03-Aug-2026 15:15:58
Location: KANPUR