



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
PCCIT(E) as CCIT

To,  SIKSHYA O ANUSANDHAN 224 Dharma Vihar, Khandagiri S.O Khandagiri KHORDA 751030, Odisha India	
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PAN: <b>AABTS1525R</b>	Dated: <b>21/07/2025</b>	DIN & Order No : <b>ITBA/COM/F/17/2025-26/1078713528(1)</b>
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Sir/ Madam/ M/s,

**Subject: Proceedings under section 17(2) - Order**

**APPROVAL 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 RULES 3A(1) & 3A(2) OF INCOME TAX RULES, 1962)**

In exercise of powers conferred on the Principal Chief Commissioner of Income Tax (Exemptions) 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, I, Principal Chief Commissioner of Income Tax (Exemptions), Delhi, having regard to the guidelines prescribed in rule 3A(1) & 3A(2) of the Income Tax Rules, 1962 for the grant of approval to a hospital, hereby grant approval to **Institute of Medical Science & SUM Hospital, Campus-2, Phulankhara, Khordha, Odisha- 750001 (A Unit of SIKSHYA 'O' ANUSANDHAN, Khorda, Odissa) (PAN: AABTS1525R)**, assessed to tax with the Commissioner of Income Tax (Exemptions), Hyderabad for the purposes of the said 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.

2. Accordingly, 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 in the above mentioned Hospital in respect of the following prescribed diseases as mentioned in Rule 3A (2) of the Income Tax Rules, 1962 shall not be treated as a perquisite in the hands of the employee for the purposes of sections 15, 16 & 17 of the Income Tax Act, 1961 as under:-

Note: If digitally signed, the date of digital signature may be taken as date of document.  
ROOM NO:2503,25TH FLOOR E2 BLOCK, CIVIC CENTRE, MINTO ROAD, NEW DELHI, NEW DELHI, Delhi, 110002  
Email: CCIT.EXEMPTION@INCOMETAX.GOV.IN, Office Phone:23234631

List of prescribed diseases for which treatment is available in the applicant hospital		<b>12</b>
<b>S. No.</b>	<b>Name of the disease</b>	<b>Treatment is available</b>
(a)	Cancer	<b>YES</b>
(b)	Tuberculosis;	<b>YES</b>
(d)	Disease of 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	<b>YES</b>
(e)	Ailment or disease of the eye, ear, nose or throat, requiring surgical operation;	<b>YES</b>
(f)	Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment;	<b>YES</b>
(g)	Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;	<b>YES</b>
(h)	Ailment or disease of the organs mentioned at (d), requiring medical treatment in a hospital for at least three continuous days;	<b>YES</b>
(i)	Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days	<b>YES</b>
(j)	Burn injuries requiring medical treatment in a hospital for at least three continuous days	<b>YES</b>

(k)	Mental disorder – neurotic or psychotic – requiring medical treatment in a hospital for at least three continuous days	<b>YES</b>
(l)	Drug addiction requiring medical treatment in a hospital for at least seven continuous days	<b>YES</b>
(m)	Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.	<b>YES</b>

3. The approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income Tax, (Exemptions), Delhi or any other statutory authority under the Government, for any other purpose(s).

4. 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 sub-rule(1) of Rule 3A of the Income Tax Rules, 1962 are not fulfilled and is subject to modification/withdrawal, if necessitated by subsequent changes in provisions governing the approval. Further, any change in the number of beds during the validity period of present approval will amount to withdrawal of such approval and a fresh application shall have to be filed and approval will have to be sought.

5. **This order will be effective from the date of order and shall remain in force till three years.** This approval is subject to the hospital's continued compliance with the statutory conditions under Rule 3A(1) 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.

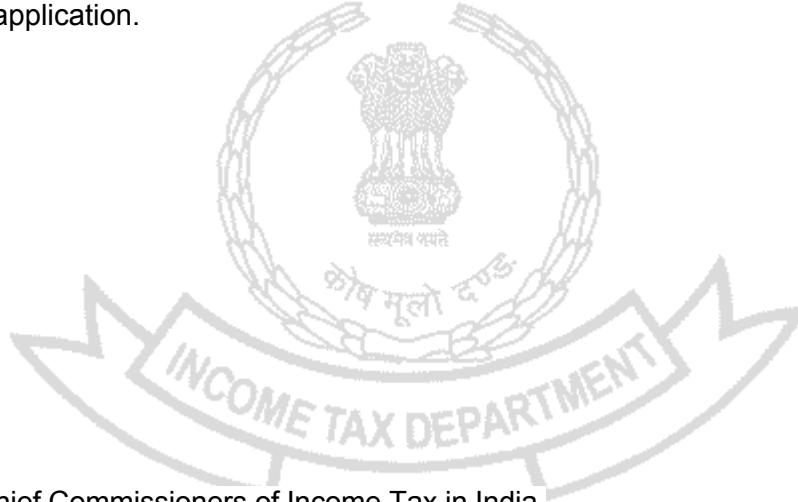
6. The approval of this order is subject to the submission of compliance report furnished by the applicant to this office every year by 15<sup>th</sup> of April in annexed proforma with this order. If the compliance report is not received on time, the approval shall be deemed to be treated as 'withdrawn'.

### TERMS AND CONDITIONS

1. This approval is not transferable.
2. 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.

3. The hospital shall conform 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 of the hospital to notify the authority issuing this approval of such facts immediately.
4. The application for renewal of approval should be submitted at least 30 days before the expiry of the current approval.
5. Subsequent approval by way of an order in writing shall be subject to fulfillment of the conditions and an affidavit shall have to be filed to the effect that all the conditions specified in Rule 3A of the Income Tax Rules 1962 continue to be satisfied and that no substantive/ material change has occurred in the facts reported in the original application.



DEBJYOTI DAS  
PCCIT(E) as CCIT

Copy to:

1. All Pr. Chief Commissioners of Income Tax in India.
2. The Commissioner of Income Tax (Exemptions), Hyderabad.
3. The applicant.

DEBJYOTI DAS  
PCCIT(E) as CCIT

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

Signature Not Verified

Digitally Signed  
Name: DEBJYOTI DAS  
Date: 22-Jul-2025 11:48:57  
Location: KARNATAKA & GOA

S.No.	Particulars Required	Details
1	Total no. of Beds (Excluding ICU Beds)	
2	Total no. of Doctors (Including ICU Doctors)	
3	Total no. of Nurses (Including ICU Nurses)	
4	Total no. of ICU Beds	
5	Total No. of ICU Doctors	
6	Total no. of ICU Nurses	

**Total no. of Doctors required**

Ward/ICU	No. of Beds	Requirement of Doctors to be deployed	Requirement of Doctors per shift	No. of shifts	No. of doctors required	No. of doctors available
Ward/ICU		One doctor for 20 beds or fraction thereof				
ICU		Two doctors round the clock				

**Total no. of Nurses required**

Ward/ICU	No. of Beds	Requirement of Nurses to be deployed	Requirement of Nurses per shift	No. of shifts	No. of Nurses required	No. of Nurses available
Ward/ICU		One Nurse for 5 beds or fraction thereof				
ICU		One Nurse per Bed				