



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

To, SHEEL NURSING HOME PVT LTD Sheel Nursing Home Pvt. Ltd.), , C-17, Deen Dayal Puram, Bareilly 243122,Uttar Pradesh India	
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PAN: AADCS1818C	Dated: 07/07/2026	DIN & Letter No : ITBA/COM/F/17/2026-27/1090851116(1)
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Sir/ Madam/ M/s,

Subject: Online service of Orders - Letter

Subject: Grant of renewal to hospital for the purpose of section 17(2)(b)(ii) of the Income Tax Act, 2025 in the case of M/s Gangasheel Advanced Medical Research Institute (a unit of Sheel Nursing Home Pvt. Ltd.), Bareilly (PAN: AADCS1818C) - regarding.

In exercise of the powers vested with the undersigned under section 17(2)(b)(ii) of the Income Tax Act, 2025 read with rule 18 of the Income Tax Rules, 2026 and having regard to the guidelines prescribed therein, I, the Chief Commissioner of Income Tax, Allahabad, hereby renew the approval granted earlier to **M/s Gangasheel Advanced Medical Research Institute (a unit of Sheel Nursing Home Pvt. Ltd.), C-17, Deen Dayal Puram, Bareillyw.e.f. 01.04.2026 to 31.03.2028**, for the aforesaid purpose.

2. The renewal accorded as above is only for the purpose of section 17(2)(b)(ii) of the Income Tax Act, 2025 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 Gangasheel Advanced Medical Research Institute (a unit of Sheel Nursing Home Pvt. Ltd.), C-17, Deen Dayal Puram, Bareilly** in respect of the following diseases or ailments prescribed under Rule 18(3) of the Income Tax Rules, 2026, shall not be treated as a perquisite for the purposes of sections 15, 16, 17, 18 and 19 of the Income Tax Act, 2025 and such sum shall be exempted from income tax in the hands of the employee:-

Sub-Rule No.	Diseases or ailments prescribed under Rule 18(3) of the Income Tax Rules, 2026
(a)	Cancer;

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,AAYKAR BHAWAN, IT CAMPUS, 38, M G MARG,CIVIL LINES,, ALLAHABAD, ALLAHABAD, Uttar Pradesh, 211001
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(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;

M/s Gangasheel Advanced Medical Research Institute, Bareilly

4. The employer will not be liable to deduct tax under section 392 of the Income Tax Act, 2025 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 renewal is effective from **01.04.2026 to 31.03.2028**. This renewal 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 rule 18(1) 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/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 renewal is subject to the following terms and conditions:-

- (a) This renewal is not transferable.
- (b) The Hospital shall at all reasonable times be open for inspection by the authority of

Income Tax Department, duly authorized in this behalf.

(c) This renewal is subject to hospital's continued compliance with the statutory conditions prescribed under Rule 18 of Income Tax Rules, 2026 necessary for such renewal and such modifications as may be necessitated by any amendment to the provisions governing

the renewal under the Income Tax Act, 2025.

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

MEENAKSHI SINGH
CCIT, ALLAHABAD

Copy to:

1. The Chairperson, Central Board of Direct Taxes, North Block, New Delhi.
2. All the Pr. Chief Commissioners of Income Tax, India.
3. All the Commissioners of Income Tax, UP (East) Region.
4. The Director, **M/s Gangasheel Advanced Medical Research Institute(a unit of Sheel Nursing Home Pvt. Ltd.), C-17, Deen Dayal Puram, Bareilly - 243122.**
5. The Chief Medical Officer, Bareilly with the request that in case of withdrawal of licence or any misdemeanour, the department must be informed immediately and accordingly.

MEENAKSHI SINGH
CCIT, ALLAHABAD

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