



भारत सरकार / Govt. of India

प्रधान मुख्य आयकर आयुक्त कार्यालय

उ.प.क्षेत्र, आयकर भवन, सेक्टर-17 ई, चण्डीगढ़-160 017

Office of the Pr.Chief Commissioner of Income Tax, N.W. Region,

Aayakar Bhawan, Sector-17 E, Chandigarh

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e-mail : chandigarh.addlcit.hq.judicial@incometax.gov.in**F.No. Pr. CCIT/CHD/Judicial/2026-27/14(N)/17(2)/639****Dated: 09/06/2026**

Name & Address of the Assessee : M/s Livasa Hospital
(a unit of Careivy Hospitals Pvt. Ltd.)
SAS Nagar, Sector-71, Mohali-160071
(PAN: AALCC2814L)

Date of Order : 09/06/2026

APPROVAL UNDER SUB-CLAUSE (ii) OF CLAUSE (b) OF SUB-SECTION (2) OF SECTION (17) OF THE INCOME TAX ACT, 2025 [CORRESPONDING TO 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 18(1) & 18(3) OF INCOME TAX RULES, 2026 [CORRESPONDING TO RULES 3A (1) & 3A (2) OF THE INCOME TAX RULES, 1962]

In exercise powers conferred on the Principal Chief Commissioner of Income-tax under sub-clause (ii) of clause (b) of sub-section (2) of section (17) of the Income Tax Act, 2025 [corresponding to 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, the Principal Chief Commissioner of Income Tax, North West Region, Chandigarh, having regard to the guidelines prescribed in Rules 18(1) & 18(3) of Income Tax Rules, 2026 [corresponding to Rules 3A(1) & 3A(2) of the Income Tax Rules, 1962], for the grant approval to a hospital, hereby grant renewal of approval to **M/s Careivy Hospitals Private Limited** situated at SAS Nagar, Sector-71, Mohali- 160071, running a hospital in the name & style as **"M/s Livasa Hospital" [PAN: AALCC2814L]** assessed to tax with ITO, Ward-6(1), Mohali for the purpose of said sub-clause (ii) of clause (b) of sub-section (2) of section (17) of the Income Tax Act, 2025 [corresponding to sub-clause (b) of clause(ii) of the proviso to clause (viii) of sub-section(2) of section 17 of 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 18(3) of the Income Tax Rules, 2026 [corresponding to Rule 3A(2) of the Income-Tax Rules, 1962] shall not be treated as a perquisite for the purpose of Sections 15, 16, 17 & 18 of the Income Tax Act, 2025 [corresponding to Sections 15, 16 & 17 of the Income Tax Act, 1961] as under:-

List of prescribed diseases for which treatment is available in the applicant hospital		11 (eleven)
Sr.No.	Name of the disease	Treatment is available
a)	Cancer	Yes, Surgical Oncology
b)	Tuberculosis	Yes
c)	Acquired immunity deficiency syndrome	Yes
d)	Disease or ailment of the heart, blood, lymph glands, bone marrow, respiratory system, central nervous system, endocrine glands or the skin, required surgical operation.	Yes
e)	Ailment or disease of the eye, ear, nose or throat requiring surgical operation	Yes
f)	Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment	Yes
g)	Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention.	Yes
h)	Ailment or disease of the organs mentioned at (d) above, requiring medical treatment in a hospital for at least three continuous days.	Yes
i)	Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days.	Yes
j)	Burn injuries requiring medical treatment in a hospital for at least three continuous days	Yes
k)	Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.	Yes

3. The approval accorded should not be construed as approval of the Government of India or the Principal Chief Commissioner of Income Tax, North West Region, Chandigarh or any other statutory authority under the Government, for any other purpose other than mentioned in 2 above.

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 18 of the Income Tax Rules, 2026 [corresponding to 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 approval shall be effective for the period from **01.04.2026 to 11.12.2027 (till the validity of the NABH Certificate)**. This approval is subject to the hospital's continued compliance with the statutory conditions under Rule 18(1) of Income Tax Rules, 2026 [corresponding to Rule 3A(1) 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, 2025[corresponding to Income Tax Act, 1961]. This approval is also subject to the applicant further furnishing copies of renewals obtained from the local authorities/departments on expiry of their validity periods.

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

7. This approval is subject to terms & conditions as mentioned here under:-

- (i) This approval is not transferable and is applicable only to the premises occupied by the hospital as mentioned in Para 1 of this order.
- (ii) 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.
- (iii) The hospital shall confirm to such conditions as prescribed in Rule 18 of I.T. Rules, 2026 [corresponding to Rule 3A 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.

- (iv) The hospital shall inform this office if the strength of doctors or nurses falls below the number so required within seven days of such happening.
- (v) The application for renewal of approval should be submitted at least 60 days before the expiry of approval.

-sd-
(Mayank Priyadarshi)
Principal Chief Commissioner of Income Tax,
N.W.R., Chandigarh.

Copy to:-

1. All Principal Chief Commissioner(s) of Income tax.
2. The Chief Commissioner of Income Tax, Panchkula/ Amritsar/ Ludhiana and Shimla.
3. The Director General of Income Tax (Inv.), Chandigarh.
4. The Principal Commissioner of Income Tax-1, Chandigarh.
5. The Commissioner of Income Tax (TDS)-1 and 2, Chandigarh.
6. The Additional Commissioner of Income Tax, Range-1, Chandigarh.
7. M/s Careivy Hospital Private Limited, S.A.S. Nagar, Sector-71, Mohali.
8. The Income Tax Officer, Ward-6(1), Mohali (Assessing Officer.)


(Susheel Bansal)
Asstt. Commissioner of Income Tax (HQ.)(Judicial),
O/o the Pr.CCIT, Chandigarh.

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				