



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE DIRECTOR
GENERAL OF INCOME TAX,
INVESTIGATION
DGIT (INVESTIGATION)
BENGALURU

To,
MANIPAL HEALTH ENTERPRISES PRIVATE LIMITED
The Annexe, #98/2 Rustom Bagh, HAL Airport Road,
Bengaluru
BANGALORE 560017, Karnataka
India

PAN:
AAGCM5933R

Dated:
13/08/2025

DIN & Order No :
ITBA/COM/F/17/2025-26/1079593124(1)

Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

**PROCEEDINGS OF THE DIRECTOR GENERAL OF INCOME-TAX (INV.)
KARNATAKA & GOA REGION, BENGALURU**

Dr. NARENDER KUMAR, IRS

Director General of Income-tax(Inv.)

Karnataka & Goa Region, Bengaluru

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Sub : Approval of Hospital under proviso (ii)(b) of clause (2) of section 17 of the Income-tax Act, 1961 – in the case of **M/s. Manipal Health Enterprises Pvt Ltd. (PAN : AAGCM5933R)**, situated at Khatha No. 241/359/358/314/13/1, Konanakunte Village, Ward No. 197, Vasanthapura, Uttarahalli Hobli, Kanakapura Road, Bengaluru South Taluk, Bengaluru – 560 062 – reg.

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ORDER

Note: If digitally signed, the date of digital signature may be taken as date of document.
,CENTRAL REVENUE BUILDING, QUEENS ROAD, BENGALURU, Karnataka, 560001
Email: BANGALORE.DGIT.INV@INCOMETAX.GOV.IN,

In exercise of powers conferred by proviso (ii)(b) to clause (viii) of sub-section (2) of Section 17 of the Income-tax Act, 1961, read with Rule 3A of the Income-tax Rules 1962 and having regard to the guidelines prescribed therein, I, the Director General of Income-tax(Inv), Karnataka & Goa Region, Bengaluru hereby approve **M/s. Manipal Health Enterprises Pvt Ltd. (PAN : AAGCM5933R), Unit situated at Khatha No. 241/359/358/314/13/1, Konanakunte Village, Ward No. 197, Vasanthapura, Uttarahalli Hobli, Kanakapura Road, Bengaluru South Taluk, Bengaluru – 560 062**, for the purpose of said sub-clause (b) of clause (ii) of proviso to 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 an employee on his medical treatment or of any member of his family at **M/s. Manipal Health Enterprises Pvt Ltd. (PAN : AAGCM5933R)**, situated at Khatha No. 241/359/358/314/13/1, Konanakunte Village, Ward No. 197, Vasanthapura, Uttarahalli Hobli, Kanakapura Road, Bengaluru South Taluk, Bengaluru – 560 062, in respect of the below mentioned diseases or ailment prescribed under Rule 3A(2) of the Income-tax Rules, 1962, shall not be treated as a perquisite for the purposes of Section 15, 16 and 17 of the Income tax Act, 1961 and such sum shall be exempt from Income-tax in the hands of the employee.

Sub Rule No.	Diseases or ailments prescribed under Rule 3A(2)
(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 orthopaedic treatment;
(g)	Gynaecological 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)	Gynaecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days
(j)	Anaphylectic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

The employer will not be liable to deduct tax u/s.192 of the Income-tax Act , 1961 in respect of such sum.

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 accorded above is only for the purpose of sub clause (b) of clause (ii) of the proviso to sub section (2) of Section 17 of the Income-tax Act, 1961 and shall not be construed as approval of the Central government or the Director General of Income-tax (Inv), Bengaluru, or any other statutory authority under the Government for any other purpose(s).

5. This order of approval will be in force from **13.08.2025 to 12.08.2028**. This approval is subject to the continued compliance of the hospital with the statutory conditions under Rule 3A of the 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, 1961.

6. This order of approval is subject to the following terms and conditions.

a. This approval is not transferable.

b. The said hospital shall at all reasonable times be open for inspection by such Officers of the Income-tax Department as are duly authorised in this behalf.

c. The said hospital shall conform to such conditions as prescribed in Rule 3A(1) & 3A(2) of the Income-tax Rules, 1962. In the event the hospital 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 the approval of such fact immediately.

d. Renewal of all the approval obtained from the local authorities/state government before the expiry of the validity period.

e. The application for renewal of approval u/s 17(2) should be submitted at least 30 days before the expiry of current approval.



NARENDER KUMAR
DGIT (INVESTIGATION) BENGALURU

Copy to:

1. The Joint Secretary, CBDT, New Delhi.
2. All the Principal Chief Commissioners of Income-tax in India.
3. All the Chief Commissioners of Income-tax in Karnataka & Goa Region.
4. All the Pr. Commissioners of Income-tax, Karnataka & Goa Region.
5. The PDIT(Inv), Bengaluru

NARENDER KUMAR
DGIT (INVESTIGATION) BENGALURU

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