



मुख्य आयकर आयुक्त कोलकाता-1, कोलकाता का कार्यालय
OFFICE OF THE CHIEF COMMISSIONER OF INCOME TAX-1, KOLKATA
आयकर भवन, दूसरी मंजिल, रूम न. 37, पी7-, चौरंगी स्क्वायर, कोलकाता 700069-
AAAYAKAR BHAWAN 2ND FLOOR, R. No. 37, P-7, CHOOWRINGHEE SQUARE KOLKATA 700069

ORDER No. 59 /2026-27

Date: 05-10-2025

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 [sub-clause (b) of the clause (ii) of proviso to sub-clause (viii) of clause (2) of section 17 of the Old Income Tax Act, 1961] read with Rule 18 of the Income Tax Rules, 2026 [read with Rule 3A of the Income Tax Rules, 1962] and having regard to guidelines prescribed therein, approval is hereby granted to **M/s. Midwest Hospital & Medical Institute Private Limited [PAN-AAGCM3242D]** having **License Under the West Bengal Clinical Establishments (R, R&T) Act 2017 [License No. 34843123 dated 29.01.2024 valid upto 05.12.2026]** located at **Bhagat Singh More, Apcar Garden, Asansol- 713304** for the purpose of above said proviso.

2. The approval 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 Government of India or the Chief Commissioner of Income Tax-1, Kolkata 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/her medical treatment or the treatment of any member of his/her family at M/s. Midwest Hospital & Medical Institute Private Limited situated at Bhagat Singh More, Apcar Garden, Asansol- 713304, in respect of the following diseases or ailments prescribed under Rule 18(3) of the Income Tax Rules, 2026 [Previously under Rule 3A(2) of the Income Tax Rules, 1962] shall not be treated as a perquisite for the purposes of Sections 15, 16, 17, 18 and 19 of the Income Tax Act, 2025 [Previously under Section 15, 16, 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 18(3) of the Income Tax Rules, 2026
(a)	Cancer;
(b)	Tuberculosis;
(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;



Sub-Rule No.	Diseases or Ailments prescribed under Rule 18(3) of the Income Tax Rules, 2026
(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)	Gynaecological 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;
(k)	Mental disorder- neurotic or psychotic- requiring medical treatment in a hospital for at least three continuous days;
(l)	Drug addiction requiring medical treatment in a hospital for at least seven continuous days; and
(m)	Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

4. The employer shall not be liable to deduct tax under Section 392 and 402 of the Income Tax Act, 2025 [Previously under section 192 of the Income Tax Act, 1961] in respect of such sum. The Hospital shall issue a certificate to the employee availing the medical facility specifying the disease or ailment for which treatment was given and the amount of expenditure incurred towards hospital charges and medicines together with the relevant bills. The certificate should mention the date of validity as per this order.

5. This renewal shall be effective from **28.09.2026 to 27.09.2028**. During the tenure of validity of this certificate, if one or more certificate gets expired, this is the responsibility of the hospital to renew the certificate(s) and submit the copy of the same to this office within 30 days of renewal date. If it fails to do same it shall result in withdrawal of the approval so granted.

This approval 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 if the necessary conditions stipulated under Rule 18(1) of the Income Tax Rules, 2026 are not fulfilled. The approval shall also be liable to modification or withdrawal, if necessitated by subsequent amendments in the provisions governing such approval.

It is further provided that this approval shall automatically cease to have effect if the approval/license granted by the concerned Chief Medical Officer/Competent Authority is discontinued, withdrawn or cancelled.

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

(a) This approval is not transferable.



(b) The Hospital shall remain open at all reasonable times for inspection by the officers of the Income Tax Department duly authorized in this behalf.

(c) The Hospital shall continue to comply with all statutory conditions prescribed under Rule 18 of the Income Tax Rules, 2026 and any modifications made from time to time under the Income Tax Act, 2025. In the event the establishment ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the establishment to notify the authority issuing this approval of such fact immediately.

7. The application for further renewal shall be **submitted at least 90 days before** the expiry of the current renewal.

- sd -
(रवि शंकर श्रीवास्तव/Ravi Shanker Srivastav)
मुख्य आयकर आयुक्त-1, कोलकाता/
Chief Commissioner of Income Tax-1, Kolkata

F. No. CCIT-1/Kol/Tech./17(2)(b)(ii)/ Midwest Hospital/2026-27/1577-87 Date: 05-10-2026

Copy forwarded for information to:-

1. All the Pr. Chief Commissioners of Income Tax (CCA) of India.
2. The Director General of Income Tax (Investigation), WB, Sikkim & NER, Kolkata.
3. The Chief Commissioners of Income Tax- 2,3,4,5,6 and TDS, Kolkata.
4. The Asst. Chief Medical Officer of Health, Asansol, Dist.- Paschim Bardhaman, West Bengal.
5. M/s. Midwest Hospital & Medical Institute Private Limited situated at Bhagat Singh More, Apar Garden, Asansol- 713304
6. The Asansol Municipal Corporation, Asansol, Paschim Bardhaman, West Bengal- 713301.
7. The Pr. Commissioner of Income Tax, Asansol
8. The Joint Commissioner of Income Tax, Range-1, Asansol
9. The ITO, Ward 2(1), Asansol
10. Hindi Cell, Aayakar Bhawan, P-7, Chowringhee Square Kolkata- 700069
11. Guard File.



(ज्योति शंकर बैरागी / Jyoti Sankar Bairagi)
आयकर अधिकारी (तकनीकी), कृते मु.आ.आ.-1, कोलकाता/
I.T.O.(Technical) to CCIT-1, Kolkata

ज्योति शंकर बैरागी
JYOTI SANKAR BAIRAGI
आयकर अधिकारी (तकनीकी) मु.आ.आ.-1, कोलकाता
Income Tax Officer (Technical) to C.C.I.T.-1, Kolkata



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE CHIEF
COMMISSIONER OF INCOME TAX
CCIT, KOLKATA-1

To, MIDWEST HOSPITAL AND MEDICAL INSTITUTE PRIVATE LIMITED Bhagat Singh More, Apcar Garden Asansol 713304, West Bengal India	
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PAN: AAGCM3242D	Dated: 05/10/2026	DIN & Letter No : ITBA/COM/F/17/2026-27/1094189059(1)
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Sir/ Madam/ M/s,

Subject: Online service of Orders - Letter

Kindly find attached herewith a copy of Approval Order No. 59/2026-27 dated 05.10.2026 under section u/s 17(2)(b)(ii) of the Income Tax Act, 2025 [Previously Section 17(2)(viii)(ii)(b) of the Income Tax Act, 1961] in the case of **M/s. Midwest Hospital & Medical Institute Private Limited** located at **Bhagat Singh More, Apcar Garden, Asansol- 713304**.

RAVI SHANKER SRIVASTAV
CCIT, KOLKATA-1

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

Signature Not Verified

Digitally Signed.
Name: RAVI SHANKER
SRIVASTAV
Date: 05-Oct-2024 15:31:09
Location: KOLKATA

Enclosed: Refer to attachment ATTACHMENT_100120991144.pdf

Note: If digitally signed, the date of digital signature may be taken as date of document.

,AAYAKAR BHAWAN, P-7, CHOWRINGHEE SQUARE, KOLKATA, West Bengal, 700069

Email: KOLKATA.CCIT1@INCOMETAX.GOV.IN, Office Phone:03322136148

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