



OFFICE OF THE
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
(UP, EAST)
PRATYAKSH KAR BHAWAN,
57, RAM TIRATH MARG, LUCKNOW- 226001
Email: lucknow.pccit@incometax.gov.in

To,

M/s Nayanam Advance Eye and Dental Centre,
1/70, Ruchi Khand-1, Sharda Nagar,
Lucknow.

SUB: Approval under sub-clause (b) of Clause (ii) of the 1st proviso to Section 17(2) of the Income Tax Act, 1961-reg.

In exercise of the powers vested with the undersigned under sub-clause (b) of Clause (ii) of the 1st proviso to Section 17(2) of the Income Tax Act, 1961 read with Rule 3A(1) of the Income Tax Rules, 1962, renewal is hereby accorded to **M/s Nayanam Advance Eye and Dental Centre, 1/70, Ruchi Kand-1, Sharda Nagar, Lucknow PAN: BQCPS7871L.**

2. The approval accorded as above is only for the purpose of sub-clause (b) of Clause (ii) of the 1st proviso to Section 17(2) of the Income Tax Act, 1961 and should not be construed as approval/renewal of the Central Government or the Pr. Chief Commissioner of Income Tax, Lucknow or any other statutory authority under the Government, for any other purpose(s).

3. This approval is subject to withdrawal at any time, if it is found that the approval/renewal has been obtained through fraud and/ or 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 the provisions governing the approval/renewal.

4. The approval/renewal is granted for the treatment of the following diseases and ailments-

Ailment/disease related to Eye requiring surgical operation.

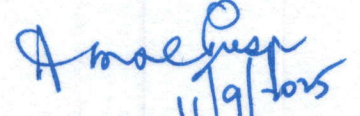
The approval shall take effect from 11.09.2025 and remain valid till 10.09.2028.

This order of the approval is subject to the following terms and conditions:-

- This approval/renewal is not transferable.
- The Hospital shall at all reasonable times be open for inspection by the authority of Income Tax Department, duly authorized in this behalf.
- The hospital shall conform to such conditions as are prescribed under sub clause (b) of clause (ii) of 1st proviso to section 17(2) of the Income Tax Act, 1961, read with

Rule 3A of the Income Tax Rules 1962. In the event that the hospital ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the hospital to inform the authority granting the approval/renewal of such fact immediately.

- (d) The application for renewal of approval should be **submitted at least 90 days** before the expiry of the current approval.



(Amal Pusp)

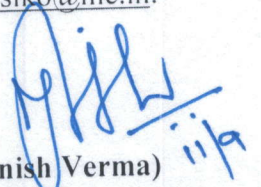
Pr. Chief Commissioner of Income Tax UP (E),
Lucknow

F.No.:Pr.CCIT/Lko/Tech./Nayanam/2022-23/2025-26

Dated: 11.09.2025

Copy for favour of information to:-

1. All Pr. Chief Commissioners of Income Tax (CCA) of India.
2. The Pr. Commissioner of Income Tax-1, Lucknow.
3. Dr. Rohit Saxena, 1/70, Ruchi Khand-1, Sharda Nagar Yojna, Kharika, Lucknow-226002.
4. The Chief Medical Officer, 1, Chakbast Road, Qaiserbagh, Lucknow, Uttar Pradesh-226018 with the request that in case of withdrawal of license or any misdemeanor, the department must be informed immediately and accordingly.
5. The Addl. Director, CGHS, Gomti Nagar, Lucknow through e-mail cghslko@nic.in.



(Manish Verma)

Assistant Commissioner of Income Tax(Hq.)(Tech.)
O/o. The Pr.Chief Commissioner of Income Tax- UP(E),
Lucknow.