

Draft form of application
Under 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 3A(1) & 3A(2) of Income Tax Rules, 1962)

1	Name of applicant		
2	PAN of applicant		
3	Hospital/Unit in respect of which 17(2) is applied		
4	a	Status of the Applicant (Company/Partnership/Proprietorship/Trust)	
	b	Name & Address of (Directors/Partners/Proprietor/Trustees)	
	c	Whether copy of the Memorandum/Articles of Association/Partnership Deed/Trust Deed have been filed in the case of Company/Partnership/ Trust (Pl. enclose certified copy of the same as Annexure A)	
5	In case of renewal, date of expiry of last certificate (Pl. enclose a copy of last certificate issued)		
6	Whether the Hospital/Nursing Home is registered under The Clinical Establishment (Registration and Regulation) Act, 2010 / or any other similar Act in force in the State. (Certified Copy of Registration to be attached as Annexure B)		Yes/No
	a	Name and Style under which registered: (Give ref. no. & date of document along with name of issuing authority)	
	b	Registration granted for nursing home/maternity Home/physical therapy/clinical laboratory: <u>(Please delete inapplicable out of above categories)</u>	
	c	Period of validity	
7	Whether the Hospital/Nursing Home is registered with the Local Authority. (Attach supporting evidence as Annexure C)		
8	a	Whether the building used for the Hospital complies with the municipal bye – laws in force. Whether floor wise building plan of the Hospital/Nursing Home has been filed alongwith Certified Copy of the Sanction Order issued by Municipality/Corporation	
	b	Person in whose name sanction is given (Give ref. no. & date of document along with name of issuing authority)	
	c	Date of issue of sanction order	
9	a	Whether a floor lay out plan of each story of the building has been filed by the applicant showing clearly the floor area utilization indicating the user of all the rooms of the Hospital/Nursing Home. ((Pl. enclose certified copy of the same as Annexure D)	

b	Whether the rooms are well ventilated, lighted and are kept in clean & hygienic condition.	
c	Whether at least ten iron spring beds are provided for patient: Please state actual number of beds	
d	Whether at least one properly equipped Operation Theatre is provided with a minimum floor space of 180 sq. ft. & with a separate sterilization Room. Please state <u>actual no.</u> of operation theatre, <u>location</u> & <u>dimensions</u> there of	
e	Whether at least one Labour Room is provided, with a minimum floor space of 180 sq.ft. (only in those cases where Hospital provides medical services for maternity cases): Please state <u>actual no.</u> of Labour Rooms, <u>location</u> & <u>actual dimensions</u>	
f	Whether aseptic conditions are maintained in the Operation Theatre & Labour room:	
g	Whether a duty room is provided for Nursing Staff on duty: (Please state location as per 5(a) above:	
h	Whether adequate space for storage of medicines, food articles, equipment etc. is provided: Please state details of location & dimensions of rooms available for:	
	(a) Medicine	
	(b) Food Articles	
	(c) Equipments	
	(d) Others	
i	Whether water used in the hospital is fit for drinking:	
	(a) Please state source of supply :	
	(b) Whether it is available for 24 hours:	
j	Whether adequate arrangements are made for isolating septic & infectious patients: Please indicate the <u>nature</u> of arrangements:	
k	Whether the following items/facilities are provided & maintained:	
	(i) High pressure sterilizer & instrument sterilizer (Please give details and furnish proof regarding the same)	
	(ii) Oxygen cylinders & necessary attachments for giving oxygen (Please give details and furnish proof regarding the same):	
	(iii) Adequate surgical equipments, instruments & apparatus including intravenous apparatus: (Please give details and furnish proof regarding the same):	
	(iv) Pathological laboratory for testing of blood, urine & stool (Please give details and furnish proof regarding the same):	
	(v) Electrocardiogram monitoring system (Please give details and furnish proof regarding the same):	

		(vi) Stand by generator for use in case of power failure: (Please give details and furnish proof regarding the same):	
10	(a)	Details of qualified Doctors and nurses in the following format may be provided. The details shall be given as per 100% occupancy.	
		S.No.	Particulars Required
		1	Total no. of Beds (Excluding ICU Beds)
		2	Total no. of qualified Doctors (Including ICU Doctors)
		3	Total no. of Nurses (Including ICU Nurses)
		4	Total no. of ICU Beds
		5	Total No. of ICU qualified Doctors
		6	Total no. of ICU Nurses
		7	Total No. of ICU/NICU/PICU/ICCU
	(b)	Total no. of Doctors required	
		Ward/ICU	No. of Beds
		Requirement of qualified 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
	(c)	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
		*Data should be given as per 100% occupancy	
	(d)	If Intensive Care Unit facilities are provided whether a list of Nurses indicating details of the <u>specific Nursing Councils</u> with which they are registered has been enclosed?	
	(e)	Whether the hospital maintains records of the health of every patient containing information about the patients name, address, occupation, sex, age, date of admission, date of discharge, diagnosis of disease & treatment undertaken. Please list out these records/registers	
11		The prescribed diseases for which hospital/nursing home provides facilities for treatment:	
	a	Cancer	Yes/No
	b	Tuberculosis	Yes/No

c	Acquired immunity deficiency syndrome	Yes/No
d	Disease of ailment of the heart, blood, lymph glade, bone marrow, respiratory system, central nervous system, urinary system, liver, gall bladder, digestive system, endocrine glands or the skin, requiring surgical operation	Yes/No
e	Ailment or disease of the eye, ear, nose or throat requiring surgical operation	Yes/No
f	Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment	Yes/No
g	Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention	Yes/No
h	Ailment or disease of the organs mentioned at (d), requiring medical treatment in a hospital for at least three continuous days	Yes/No
i	Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days	Yes/No
j	Burn injuries requiring medical treatment in a hospital for at least three continuous days	Yes/No
k	Mental disorder – neurotic or psychotic – requiring medical treatment in a hospital for at least three continuous days	Yes/No
l	Drug addiction requiring medical treatment in a hospital for at least seven continuous days	Yes/No
m	Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days	Yes/No

VERIFICATION

I, son/daughter of solemnly declares that to the best of my knowledge and belief, the information given in the form is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this form in my capacity as(drop down to be provided) and I am also competent to make this form and verify it.



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
PCCIT (EXEMPTION), DELHI

To, DR BABASAHEB AMBEDKAR VAIDYAKIYA PRATISHTHAN Garkheda Parisar C/O Hedgewar Hospital, Garkheda Garkheda Aurangabad 431005, Maharashtra India	
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PAN: AAATD1998G	Dated: 12/05/2026	DIN & Order No : ITBA/COM/F/17/2026-27/1088953460(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

APPROVAL UNDER SUB-CLAUSE (ii) OF CLAUSE (b) OF SUB SECTION (2) OF SECTION 17 OF THE INCOME TAX ACT, 2025 (READ WITH RULES 18 (1), 18(3) & 18(4) OF INCOME TAX RULES, 2026)

In exercise of powers conferred on the Principal Chief Commissioner of Income Tax (Exemptions) under sub-clause (ii) of clause (b) of **Sub Section (2)** of section 17 of the Income Tax Act, 2025, I, Principal Chief Commissioner of Income Tax (Exemptions), Delhi, having regard to the guidelines prescribed in rule 18(1), 18(3) & 18(4) of the Income Tax Rules, 2026 for the grant of approval to a hospital, hereby grant approval to **M/s Swargadev Siu-Ka-Pha Multispecialty Hospital (A unit of Dr. Babasaheb Ambedkar Vaidyakiya Pratishthan), Rajabari Chah Bagicha, Thowra, Demow, Dist. Sivasagar, Assam, 785683** assessed to tax with Commissioner of Income Tax (Exemptions), **Kolkata** for the purposes of the said sub-clause (ii) of clause (b) of **Sub Section (2)** of section 17 of the Income Tax Act, 2025.

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 shall not be treated as a perquisite in the hands of the employee for the purposes of sections 15, 16, 17, 18 & 19 of the Income Tax Act, 2025 as under:-

Note: If digitally signed, the date of digital signature may be taken as date of document.
,CIVIC CENTRE, MINTO ROAD, MINTO ROAD, NEW DELHI, NEW DELHI, Delhi, 110002

S. No.	Name of the disease	Treatment is available or not
a	Cancer	Yes
b	Tuberculosis	Yes
c	Acquired Immunity Deficiency Syndrome;	Yes
d	Disease of 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	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), 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
m	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, (Exemptions) Delhi or any other statutory authority under the Government, for any other purpose (s).

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), (3) & (4) of Rule 18 of the Income Tax Rules, 2026 are not fulfilled and is subject to modification/withdrawal, if necessitated by subsequent changes in provisions governing the approval. Further, any significant change in the number of beds during the validity period of present approval will amount to withdrawal of such approval.

5. This order will be effective from 24.04.2026 to 23.04.2029 or the end of Clinical Establishment License whichever is earlier. This approval is subject to the hospital's continued compliance with the statutory conditions under Rule 18(1), 18(3) & 18(4) 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.

6. 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 annexed proforma with this order. If the compliance report is not received on time, the approval deemed to be treated as 'withdrawn'.

TERMS AND CONDITIONS

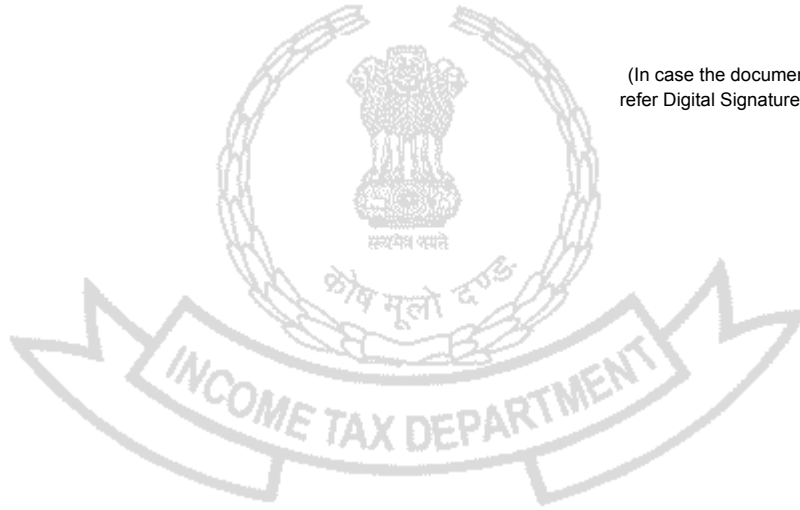
1. This approval is not transferable.
2. The hospital shall at all reasonable times be open for inspection by such officers of the Income Tax Department as are duly authorized in this behalf.
3. The hospital shall confirm to such conditions as prescribed in Rule 18(1), 18(3) & 18(4) of the Income Tax Rules, 2026. 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 of the hospital to notify the authority issuing this approval of such facts immediately.
4. The application for renewal of approval should be submitted at least 30 days before the expiry of the current approval.
5. Subsequent approval by way of an order in writing shall be subject to fulfillment of the conditions. An affidavit to be filed to the effect that all the conditions specified in Rule 18 of the Income Tax Rules 2026 continue to be satisfied and that no substantive/material change has occurred in the facts reported in the original application.

PALLAVI AGARWAL
PCCIT (EXEMPTION), DELHI

Copy to:

1. All Pr. Chief Commissioners of Income Tax in India.
2. The Commissioner of Income Tax (Exemptions), Kolkata.
3. Database Cell O/o the Pr.CCIT(Exemption), Delhi

PALLAVI AGARWAL
PCCIT (EXEMPTION), DELHI



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

Signature Not Verified

Digitally Signed,
Name: PALLAVI AGARWAL
Date: 12-May-2026 16:01:31
Location: DELHI