



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, CHOWRINGHEE SQUARE KOLKATA 700069

No. CCIT-1/Kol/Approval u.s. 17(2)(b)(ii)/ Apollo /2025-26/

Date: 15/04/2025

ORDER No. 41 /2025-26

In exercise of the powers conferred under sub-clause (b) of clause (ii) of the proviso to sub-section (vi) of clause (2) of section 17 of the Income tax Act, 1961, I, the Chief Commissioner of Income tax-1, Kolkata having regard to Rule 3A of the Income tax Rules, 1962 do hereby grant approval to **M/s Apollo Multispeciality Hospitals Ltd. (PAN:- AAECA5407E)** (hereinafter called as "the hospital") having **License Under the West Bengal Clinical Establishments (R, R&T) Act 2017 [License No. 34234624, dated 04.08.2022]** located at **58, Canal Circular Road, Kolkata-700054** for the purpose of the above said sub clause only for allopathic system of medicine (Not for Indian Systems of Medicine and Homoeopathy Treatment).

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

- (i) This approval/renewal is not transferable.
- (ii) The hospital shall at all reasonable time be open for inspection by such officers of the I.T. Department as are duly authorized in this behalf.
- (iii) The hospital shall all time conform to such conditions as are prescribed in sub-clause (b) of clause (ii) of the proviso to sub-section (vi) of clause (2) of section 17 of the Income tax Act, 1961 read with Rule 3A of the I.T. Rules, 1962. In the event that the hospital ceases to satisfy any of the conditions prescribed by the law, it will be mandatory on the part of **Mr. Pratap C Reddy** or any other director of **M/s Apollo Multispeciality Hospitals Ltd.** to notify the authority issuing this approval of such fact immediately.
- (iv) This approval is valid till **31/03/2027** or such time as the conditions specified in Rule 3A of the Income tax Rules, 1962 remain satisfied. Failure to satisfy one or more of the conditions specified in Rule 3A of the Income tax Rules, 1962 shall result in automatic withdrawal of the approval so granted.
In case renewal of approval is sought, a certificate should be filed to the effect that all the conditions specified in Rule 3A of the Income tax Rules, 1962 continue to be satisfied and that no substantive/material change has occurred in the facts reported in the original application.
- (v) 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.

- (vi) 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 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.
3. This approval is granted for the treatment of the following diseases and ailments:-
- (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 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) Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;
 - (h) Ailment or disease of the organs mentioned at (d) above, requiring medical treatment in a hospital for at least three continuous days;
 - (i) Gynecological 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 (**upto 30% burn**);
 - (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 three continuous days;~~
 - (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. 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 Hospital in respect of the diseases mentioned in paragraph 3 above (as prescribed in Rule 3A(2) of the Income tax Rules, 1962) shall not be treated as a perquisite for the purpose of Sections 15, 16 and 17 of the Income Tax Act, 1961 and such sum shall be exempt from tax in the hands of the employees.

5. The employer will not be liable to deduct tax at source u/s. 192 of the Income tax Act, 1961 in respect of the sum covered in paragraph 4, above.
6. The approval accorded is only for the purpose of sub-clause (b) of clause (ii) of the proviso to sub-section (vi) of clause (2) of section 17 of the Income tax Act, 1961 and shall not be construed as approval of the Central Government or the Chief Commissioner of Income tax-1, Kolkata or any other statutory authority under the Government, for any other purpose.
7. The above approval shall remain in force from **01/04/2025 to 31/03/2027** or till date of validity of any license to be obtained under the relevant law including License under the West Bengal Clinical Establishments (R, R&T) Act, 2017 and West Bengal municipal Corporation Act, 2006, whichever is earlier. Failure to satisfy one or more of the conditions specified in the said Notification now incorporated in Rule 3A of the Income tax Rules, 1962 shall result in withdrawal of the approval so granted.
8. The application for renewal of approval should be **submitted at least 90 days before** the expiry of the current approval.

(धीरेन्द्र कुमार मिश्रा /Dhirendra Kumar Mishra)
प्रधान मुख्य आयकर आयुक्त (स्वस्थाने), मु आ आ-1 कोलकाता प्रभारी
Pr. Chief Commissioner of Income Tax (In-situ) In charge of CCIT-1, Kolkata

No. CCIT-1/Kol/Approval u.s. 17(2)(b)(ii)/Apollo/2025-26/194-206 Date: 15/04/2025

Copy forwarded for information to:-

1. All Pr. Chief Commissioner 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 Secretary, Central Board of Direct Taxes, North Block, New Delhi-110001.
5. The Chief Medical Officer of Health, 24 Parganas (North), Kolkata.
6. The Kolkata Municipal Corporation, License Department, Kolkata
7. M/s Apollo Multispeciality Hospitals Ltd., 58, Canal Circular Road, Kolkata-700054.
8. The Pr. Commissioner of Income Tax-1, Kolkata
9. The Addl. Commissioner of Income Tax, Range-7, Kolkata
10. The DCIT, Circle-7 (1), Kolkata
11. The PRO, Aayakar Bhawan, Kolkata
12. Hindi Cell, Aayakar Bhawan, P-7, Chowringhee Square Kolkata 700 069
13. Guard File.

(उज्ज्वल कुमार /Ujjwal Kumar)
आ.अ.(तक.), प्रति मु.आ.आ.-1, कोलकाता/
ITO (Tech.) to CCIT-1, Kolkata