



**OFFICE OF THE  
PRINCIPAL CHIEF COMMISSIONER OF INCOME-TAX  
U.P. (WEST) & UTTARAKHAND REGION  
AAYAKAR BHAWAN, 16/69, CIVIL LINES, KANPUR (U.P.)-208 001  
Phone & Fax No: 0512-2304418**

F.No. Pr.CCIT/KNP/JCIT(T&J)/17(2)(ii)(b)/2(4)/2024-25/639 Dt.:30.01.2025  
DIN: IT&A/COM/M/17/2024-25/1072742977(1)

**Sub.: Approval of Hospital under sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of Clause (2) of section 17 of the Income Tax Act, 1961 (Read with rules 3A(1) & 3A(2) of Income Tax Rules, 1962) in the case M/s Apollo Specialty Hospitals Pvt. Ltd., 14/138, Chunniganj, Kanpur.**

**Order u/s 17(2)(viii)(ii)(b) of I. T. Act, 1961**

In exercise of the powers conferred on the Principal Chief Commissioner of Income Tax under sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of Clause (2) of section 17 of the Income Tax Act, 1961, I, the Principal Chief Commissioner of Income Tax, U.P.(West) & Uttarakhand Region, Kanpur hereby having regard to the guidelines prescribed in Rule 3A (1) & 3A(2) of the Income Tax Rules, 1962 for the grant of approval to a hospital, grant approval/renewal to **M/s Apollo Specialty Hospitals Pvt. Ltd., 14/138, Chunniganj, Kanpur** for the purpose of said sub-clause (b) of clause (ii) of the proviso to sub-clause (viii) of Clause (2) of section 17 of the Income Tax Act, 1961.

2. Any sum paid by an employer, in respect of any expenditure actually incurred by the employee on his medical treatment or treatment of any member of his family in the above mentioned Hospital in respect of the following prescribed diseases or ailments as mentioned in Rule 3A(2) of the Income Tax Rules, 1962, shall not be treated as a perquisite in the hands of the employee for the purposes of sections 15, 16 and 17 of the Income-tax Act, 1961:-

S. No.	Diseases or ailments prescribed under Rule 3A(2)
a.	Cancer (Medical and Surgical Oncology-Non Radiation).
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 gland or the skin, requiring surgical operation.
e.	Ailment or disease of the nose or throat, requiring surgical operation.

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f.	Fracture in any part of skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic 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), 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.
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.
m.	Anaphylactic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

3. The employer will not be liable to deduct tax at source under section 192 of the Income tax Act, 1961 in respect of such sum. The 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 in payment to the hospital and for medicines along with the relevant bills.

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

5. The approval is valid for a period of 03 year **from 30.01.2025 to 29.01.2028**. This approval/renewal 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 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.

6. The order of the approval/renewal is subject to following terms and conditions:-

- (a) This approval/renewal is not transferable.

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- (b) The Hospital shall, at all reasonable times, be open for inspection by the officers of the Income tax Department, as are duly authorized in this behalf.
- (c) The hospital shall conform to such conditions as are prescribed 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 Rule 3A of the Income Tax Rule, 1962. In case of violation of the conditions prescribed under the Act, it will be mandatory on the part of the hospital, to intimate such fact immediately, to the approving authority.
- (d) The application for renewal of approval should be submitted at least 60 days before the expiry of the current approval.

Sd/-

(कृष्ण मुरारी /Krishna Murari),

प्रधान मुख्य आयकर आयुक्त/Principal Chief Commissioner of Income Tax,  
उत्तर प्रदेश(पश्चिम) एवं उत्तराखंड क्षेत्र/U.P. (West) &Uttarakhand Region,  
कानपुर/Kanpur.

F.No. Pr.CCIT/KNP/DCIT(T&J)/17(2)(ii)(b)/2(4)/2024-25/63/9 Dt.:30.01.2025  
DIN: ITBA/COM/M/17/2024-25/1072742977(1)

To,

The Director,  
M/s Apollo Specialty Hospitals Pvt. Ltd.,  
14/138, Chunniganj,  
Kanpur.

Copy for information to:

- (1). The Secretary, Central Board of Direct Taxes, North Block, New Delhi.
- (2). The all Principal Chief Commissioner of Income Tax of India.
- (3). The Chief Commissioner of Income Tax, Ghaziabad/Dehradun.
- (4). The Pr. Commissioner of Income Tax-I, Kanpur/Agra.
- (5). The Pr. Commissioner of Income Tax, Dehradun.
- (6). The DD(OL) for Hindi version.
- (7). Shri S.K.Verma, ACIT(OSD)(HQ.) O/o the CIT(Admn. & TPS), Kanpur & Secretary CGEWCC, Kanpur.
- (8). Database Cell, CBDT with request to upload this order on the departmental website.

(अतुल कुमार/Atul Kumar)

अपर आयकर आयुक्त(तक. एवं न्यायिक)/Addl. Commissioner of Income Tax (T&J),  
कृते प्रधान मुख्य आयकर आयुक्त/for the Principal Chief Commissioner of Income Tax,  
उत्तर प्रदेश(पश्चिम) एवं उत्तराखंड क्षेत्र/U.P. (West) &Uttarakhand Region,  
कानपुर/Kanpur.