GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
PCCIT(E) as CCIT

To,	
DR ABAJI THATTE SEVA AUR ANUSANDHAN SANSTHA 184 ANANTRAO BHIDE SMRUTI,PARISAR NORTH BAZAR ROAD SHIVAJI NAGAR NAGPUR 440010,Maharashtra	

PAN:	Dated:	DIN & Order No :
AABTD0205B	**15/04/2025**	**ITBA/COM/F/17/2025-26/1075635370(1)** /197

Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

APPROVAL 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)

In exercise of powers conferred on the Principal Chief Commissioner of Income Tax (Exemptions) 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, I, Principal Chief Commissioner of Income Tax (Exemptions), Delhi, 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, hereby grant approval **to M/s Dr. Aabaji Thatte Seva Aur Anusandhan Sanstha 293, Sitaram Smriti, Nagpur, Maharastra-440010** assessed to tax with Commissioner of Income Tax (Exemptions), **Pune** for the purposes of the said 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.

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 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 & 17 of the Income Tax Act, 1961 as under:-

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**

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(l) of Rule 3A of the Income Tax Rules, 1962 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 15.04.2025 and shall remain in force till 14.04.2028 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 3A(1) 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, 1961.

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 3A(1) & 3A(2) of the Income Tax Rules, 1962. 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 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.

(Prawin Kumar)

Principal Chief Commissioner of Income Tax (Exemptions),

New Delhi.

F. No: PCCIT(E)/17(2)(viii)(ii)(b)/2025-26/ 197 Dated: 15.04.2025

Copy to:-

1. All Pr. Chief Commissioners of Income Tax in India.

2. The Commissioner of Income Tax (Exemptions), Pune.

3. Database Cell O/o the Pr.CCIT(Exemption), Delhi

4. M/s Dr. Aabaji ThatteSeva Aur Anusandhan Sanstha 293, SitaramSmriti, Nagpur, Maharastra-440010.

Income Tax Officer(Hqrs-I)(Exemptions),

O/o the Pr.CCIT(E), New Delhi

नितिन गोयल / NITIN GOEL
आयकर अधिकारी (मुख्या.) (छूट)-1
Income Tax Officer (HQ.) (Exemption)-1
कमरा नं.2508, ई–2 ब्लॉक, प्रत्यक्ष कर भवन,
Room No. 2508, E-2 Block, Pratyaksh Kar Bhawan,
सिविक सेन्टर, नई दिल्ली–110002
Civic Centre, New Delhi-110002

PRAWIN KUMAR

S.No.	Particulars Required	Details
1	Total no. of Beds (Excluding ICU Beds)	
2	Total no. of Doctors (Including ICU Doctors)	
3	Total no. of Nurses (Including ICU Nurses)	
4	Total no. of ICU Beds	
5	Total No. of ICU Doctors	
6	Total no. of ICU Nurses	
7.	No. of ICU in Hospital	

Total no. of Doctors required

Ward/ICU	No. of Beds	Requirement of 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				

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