



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
PCCIT, UP (EAST)

To, NISHAT HOSPITALS AND RESEARCH CENTRE PRIVATE LIMITED 3, JAGDISH CHANDRA BOSE MARG, . LALBAGH LUCKNOW 226001,Uttar Pradesh India	
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PAN: AABCN6184C	Dated: 06/09/2024	DIN & Order No : ITBA/COM/F/17/2024-25/1068426481(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

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, approval is hereby accorded to **M/s Nishat Hospitals and Research Centre Pvt. Ltd. 3, Jagdish Chandra Bose Marg, Lalbagh, Lucknow-226001 (PAN- AABCN6184C).**

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 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 is granted for the treatment of the following diseases and ailments:-

- (a) Tuberculosis;
- (b) Acquired immunity deficiency syndrome;

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,Pratyaksh Kar Bhawan, 57, Ram Tirath Marg, Lucknow, Uttar Pradesh, 226001

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- (c) Diseases or 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;
- (d) Ailment or disease of the eye, ear, nose or throat, requiring surgical operation.
- (e) Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopedic treatment;
- (f) Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;
- (g) Ailment or disease of the organs mentioned at para (c) above, requiring medical treatment in a hospital for at least three continuous days;
- (h) Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days;
- (i) Burn injuries requiring medical treatment in a hospital for at least three continuous days;
- (j) Mental disorder-neurotic or psychotic-requiring medical treatment in a hospital for at least three continuous days &
- (k) Anaphylactic shock including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

The approval shall be valid from 06.09.2024 to 05.09.2027.

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

- (a) This approval/renewal is not transferable;
- (b) The Hospital shall at all reasonable times be open for inspection by the authority of Income Tax Department, duly authorized in this behalf;
- (c) 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.

VIVEK MISHRA
PCCIT, UP (EAST)

Copy to:

1. All Pr. Chief Commissioner of Income Tax (CCA) of India.
2. The Pr. Commissioner of Income Tax-1, Lucknow.
3. 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.

VIVEK MISHRA
PCCIT, UP (EAST)


29/24

(Manish Verma)
Assistant Commissioner of
Income Tax (Hqrs) (Tech)