



सत्यमेव जयते

OFFICE OF THE
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
(UP, EAST)
57, RAM TIRATH MARG, LUCKNOW- 226001
Email: lucknow.pccit@incometax.gov.in

ORDER
Dated: 07.11.2023

SUB: Approval under sub-clause (b) of Clause (ii) of the 1st proviso to Section 17 (2) of the I.T. Act, 1961

In exercise of the powers vesting with the undersigned under sub-clause(b) of Clause (ii) of the 1st proviso to Section 17 (2) of the I.T. Act, 1961 read with Rule 3A of the Income Tax Rules, 1962 approval is hereby granted to **M/s Garg Ophthalmic Centre Pvt. Ltd., B-54, Nirala Nagar, Lucknow (PAN- AAJCG9634Q)**.

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 I.T. 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 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.

4. The approval is granted for the treatment of the following diseases and ailments-

- Cancer (for eyes only).
- Ailment or disease of the eye requiring surgical operation.
- 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 take effect from 01.04.2023 and remain valid till 31.03.2026.

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

- This approval is not transferable.
- The Hospital shall at all reasonable times be open for inspection by the authority of the Income Tax Department, duly authorized in this behalf.
- The hospital shall conform to such conditions as are prescribed under sub-clause (b) of clause (ii) of the 1st proviso to Section 17 (2) of the I.T. 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 of such fact immediately.
- The application for renewal of approval should be **submitted at least 90 days** before the expiry of the current approval.


(Devindar Singh Chaudhry)

Pr. Chief Commissioner of Income Tax, UP(East),
Lucknow.

F.No.PCCIT/Lko/Tech/Garg Ophthalmic/2022-23

Dated: 07.11.2023

Copy to:-

- All Pr. Chief Commissioner of Income Tax (CCA) of India.



2. The Pr. Commissioner of Income Tax-1, Lucknow.
3. M/s Garg Ophthalmic Centre Pvt. Ltd., B-54, Nirala Nagar, Lucknow.
4. 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.



(N.R.Chakravarty)

Deputy Commissioner of Income Tax(Hq.)(Tech.)
Lucknow.

o/c

