



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
OFFICE OF THE CHIEF  
COMMISSIONER OF INCOME TAX  
CCIT, GHAZIABAD

To,  GHAZIABAD NURSING HOME PRIVATE LIMITED KJ-7 SARVODAYA HOSPITAL AND RESEARCH CENTRE, NEW KAVI NAGAR NEW KAVI NAGAR GHAZIABAD 201002, Uttar Pradesh India	
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PAN: AAACG0835E	Dated: 27/03/2025	DIN & Letter No : ITBA/COM/F/17/2024-25/1075131048(1) 214
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Letter

Subject: Approval of hospital u/s 17(2)(viii)(ii)(b) of the Income Tax Act, 1961 read with Rule 3A of the Income Tax Rules, 1962 in the case of M/s Sarvodaya Superspeciality Hospital & Heart Centre (A unit of Ghaziabad Nursing Home Private Limited), Plot No.D-3, Sector-17, Kavi Nagar Industrial Area, Near Diamond Flyover, Ghaziabad, PAN: AAACG0835E - reg.

In exercise of the powers conferred 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 Rule 3A of the Income Tax Rules, 1962 and having regard to guidelines prescribed therein, approval is hereby granted to M/s Sarvodaya Superspeciality Hospital & Heart Centre (A unit of Ghaziabad Nursing Home Private Limited), Plot No.D-3, Sector-17, Kavi Nagar Industrial Area, Near Diamond Flyover, Ghaziabad.

2. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his/her medical treatment or of any member of his/her family at the above mentioned Hospital in respect of the following diseases or ailments, prescribed under Rule 3A(2) of the Income Tax Rules, 1962, shall not be treated as a perquisite for the purposes of sections 15, 16 and 17 of the Income-tax Act, 1961 and such sum shall be exempt from Income-tax in the hands of the employee. The employer will not be liable to deduct tax under section 192 of the Income-tax Act, 1961 in respect of such sum.

Sub-Rule No.	Diseases or ailments prescribed under Rule 3A(2)
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ROOM NO:1, Ground Floor, INCOME TAX OFFICE, CGO COMPLEX-1, PURANI HAPUR CHUNGI, GHAZIABAD, Uttar Pradesh, 201002  
Email: GHAZIABAD.CCIT@INCOMETAX.GOV.IN, Office Phone:901/385-0627

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a	Cancer;
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 glands or the skin, 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 orthopedic treatment;
g	Gynaecological 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	Gynaecological 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;
k	Mental disorder - neurotic or psychotic - requiring medical treatment in a hospital for at least three continuous days;
m	Anaphylectic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

3. The said 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 on payments made to the hospital and for the medicines along with the relevant bills.

4. The approval is only for the purpose of 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 and shall not be construed as approval of the Central Government or Chief Commissioner of Income Tax, Ghaziabad or any other statutory authority under the Government, for any other purpose.

5. This approval is subject to withdrawal at any time if it is found that the approval has been obtained through misrepresentation of facts or that the 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. It is also provided that this approval will automatically cease to exist if the approval accorded by the concerned Chief Medical Officer/Competent Authority is discontinued/withdrawn/cancelled.

6. The approval is valid for a period of **03 years** from **27.03.2025 to 26.03.2028** and is subject to the continued compliance with the statutory conditions prescribed under Rule 3A of the Income-tax Rules, 1962 necessary for such approval and such modification as may be necessitated by any amendment to the provisions governing the approval under Income-tax Act, 1961.

7. The order of the approval is subject to the following terms and conditions:-

1. This approval is not transferable.
2. 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.
3. 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.
4. The application for renewal of approval should be submitted at least **60 days** before the expiry of the current approval.

MANOJ KUMAR GUPTA  
CCIT, GHAZIABAD

Copy to:

1. The Secretary, CBDT, North Block, New Delhi.
2. All the Pr. CCsIT.
3. All the CCsIT.
4. The PCIT, Noida.
5. The PCIT, Ghaziabad/Agra/Dehradun/Kanpur.
6. The DD (OL) for Hindi version.
7. The DCIT, Circle-5(2) (1), Noida.
8. The Secretary, CGEWCC, Kanpur.
9. The CIT(CPC-TDS), 4<sup>th</sup> Floor, Aayakar Bhawan, Sector-3, Vaishali, Ghaziabad-201010.
10. Database Cell, CBDT with request to upload this order on the departmental website.



MANOJ KUMAR GUPTA  
CCIT, GHAZIABAD

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Signer: MANOJ KUMAR GUPTA  
Date: Thursday, Mar 27, 2025 5:06 PM  
Location: KANPUR, India