



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
DCIT / ACIT (HQ) Lucknow

To, AVADH HOSPITAL AND HEART CENTRE 9D,KANPUR ROAD SINGAR NAGAR ALAMBAGH LUCKNOW 226005,Uttar Pradesh India	
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PAN: AACFA6408Q	Dated: 04/01/2023	DIN & Order No : ITBA/COM/F/17/2022-23/1048441028(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

In exercise of the powers vesting with the Pr. Chief Commissioner of Income-tax, Lucknow under sub-clause (b) of Clause (ii) of the 1st proviso to sub-clause (viii) of Section 17(2) of the Income Tax Act, 1961 read with Rule 3A(1) of the Income Tax Rules, 1962, renewal was accorded to **M/s Avadh Hospital & Heart Centre, 9-D, Singar Nagar, Kanpur Road, Lucknow-226005 (PAN-AACFA6408Q)**. Subsequently the matter has been reviewed and the approval accorded as above is being allowed to continue subject to the contents of paragraphs mentioned below:

2. The renewal accorded as above is only for the purpose of sub-clause (b) of Clause (ii) of the 1st proviso to sub-clause (viii) of Section 17(2) of the Income Tax Act, 1961 and should not be construed as approval/renewal 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 renewal is subject to withdrawal at any time, if it is found that the 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 renewal.
4. The renewal is granted for the treatment of the following diseases and

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Pratyaksh Kar Bhawan, 57, Ram Tirath Marg, Lucknow, Uttar Pradesh, 226001
Email: LUCKNOW.DCIT.TECH@INCOMETAX.GOV.IN,

ailments:-

- (a) Cancer.
- (b) Tuberculosis.
- (c) Diseases of 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.
- (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 atleast three continuous days
- (k) Drug addiction requiring medical treatment in a hospital for atleast seven continuous days
- (l) Anaphylactic shock including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

The renewal being granted hereby shall be **effective from 01.04.2022 and would remain valid till 31.03.2025.**

This order of the renewal 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 proviso (ii) (b) of section 17(2)(viii) 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.

Sd/-

(H.B.S.Gill)

Pr.Chief Commissioner of Income-tax,

U.P.(East), Lucknow

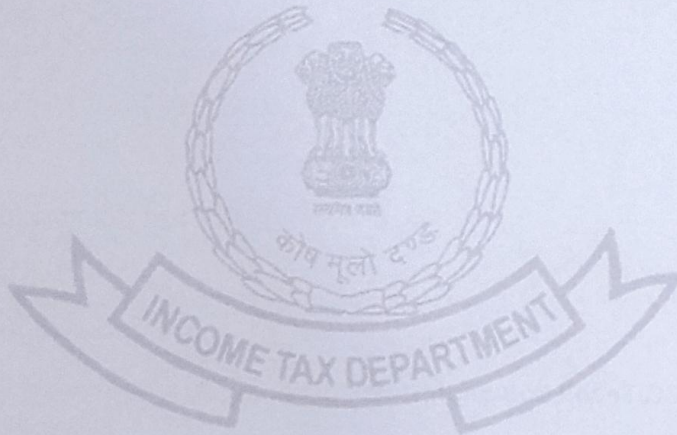
C.No.157/CC/Tech/Lko/Avadh Hospital/97

Copy to:-

1. All Pr. Chief Commissioner of Income Tax/CCIT(CCA) of India.
2. The Pr. Commissioner of Income Tax-1, Lucknow.
3. The Addl. Commissioner of Income-tax, Range-3, Lucknow.
4. The Asstt.Commissioner of Income-tax, Circle-3, Lucknow.
5. ShriSatendra Kumar Bhawnani, Partner, M/s Avadh Hospital & Heart Centre, 9-D, Singar Nagar, Kanpur Road, Lucknow-226005.
6. 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.

NIL RANJAN CHAKRAVARTY
DCIT / ACIT (HQ) Lucknow

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Signer: NIL RANJAN CHAKRAVARTY
Date: Wednesday, January 4, 2023 3:21 PM