



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

To,

LUCKNOW HEALTHCITY TRAUMA CENTRE &
SUPERSPECIALITY HOSPITAL PRIVATE LIMITED
NH-A & B, Vijay Khand-2 Gomti Nagar
Lucknow 226010, Uttar Pradesh
India

PAN:
AACCL4244N

Dated:
29/09/2022

DIN & Order No :
ITBA/COM/F/17/2022-23/1046110306(1)

Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

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 Income Tax Act, 1961 read with Rule 3A(1) of the Income Tax Rules, 1962, approval is hereby granted to **M/s Lucknow Health City Trauma Centre & Super Speciality Hospital Pvt. Ltd., NH-A & B, Vijay Khand-2, Gomti Nagar, Lucknow (PAN-AACCL4244N)** for the aforesaid purpose.

2. The approval accorded as above 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 the Principal Chief Commissioner of Income Tax, Lucknow or any other statutory authority under the Government, for any other purpose.

3. Accordingly, any sum paid by an employer in respect of any expenditure actually incurred by an employee on his medical treatment or of any member of his family at **M/s Lucknow Health City Trauma Centre & Super Speciality Hospital Pvt. Ltd., NH-A & B, Vijay Khand-2, Gomti Nagar, Lucknow** 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:

Sub-Rule No.	Diseases or ailments prescribed under Rule 3A(2)
(a)	Cancer.

(b)	Diseases or Ailment of the heart, blood, lymph glands, respiratory system, central nervous system, urinary system, liver, gall bladder, digestive system, endocrine gland or the skin requiring surgical operation.
(c)	Ailment or disease of the eye, ear, nose or throat, requiring surgical Intervention.
(d)	Fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or laparoscopic intervention.
(e)	Gynecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention.
(f)	Ailment or disease of the organs mentioned at para (b) above requiring medical treatment in a Hospital for at least three continuous days.
(g)	Gynecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days.
(h)	Burn injuries requiring medical treatment in a hospital for at least three continuous days.
(i)	Anaphylactic shocks, including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

4. The employer will not be liable to deduct tax under section 192 of the Income Tax Act, 1961 in respect of such sum. The 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 in payment to the hospital and for medicines alongwith the relevant bills.

5. This approval is **effective from 29.09.2022 to 28.09.2025**. 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 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. It is also provided that this approval/renewal will automatically cease to exist if the approval/renewal accorded by the concerned Chief Medical Officer/Competent

Authority is discontinued/withdrawn/cancelled.

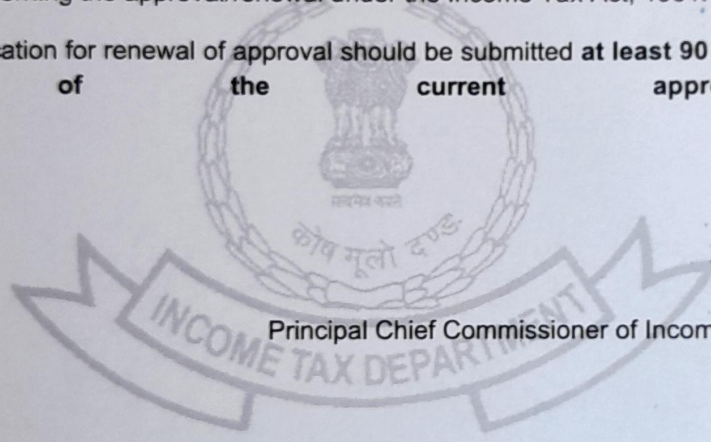
6. This order of the approval/renewal is subject to the following terms and conditions:-

(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) This approval/renewal is subject to hospital's continued compliance with the statutory conditions prescribed under Rule 3A of Income Tax Rules, 1962 necessary for such approval/renewal and such modifications as may be necessitated by any amendment to the provisions governing the approval/renewal under the Income Tax Act, 1961.

(d) The application for renewal of approval should be submitted **at least 90 days before the expiry of the current approval/renewal.**



Sd/-

(H.B.S.Gill)

Principal Chief Commissioner of Income Tax, UP (East)

Lucknow

C.No.157/CC/Tech/Lko/H.C./2017-18

Dated: 29.09.2022

Copy to:-

1. The Secretary, Central Board of Direct Taxes, North Block, New Delhi.
2. All Pr. Chief Commissioner of Income Tax of India.
3. The Pr. Commissioner of Income Tax-1, Lucknow.
4. The Addl. Commissioner of Income-tax, Range-1, Lucknow.
5. The Asstt. Commissioner of Income-tax, Circle-1, Lucknow.
6. Director, M/s Lucknow Health City Trauma Centre & Super Speciality Hospital Pvt. Ltd., NH-A & B, Vijay Khand-2, Gomti Nagar, Lucknow-226010.
7. The Chief Medical Officer, 1, Chakbast Road, Qaiserbagh, Lucknow, UP-226018 with the request that in case of withdrawal of license or any misdemeanor, the department must be informed immediately and accordingly.

AACCL4244N- LUCKNOW HEALTHCITY TRAUMA CENTRE & SUPERSPECIALITY HOSPITAL PRIVATE LIMITED

ITBA/COM/F/17/2022-23/1046110306(1)



NIL RANJAN CHAKRAVARTY
DCIT / ACIT (HQ) Lucknow

