



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

To,  INDUS HEART & MEDICAL CENTRE 1/1, VINEET KHAND GOMTI NAGAR lucknow 226010, Uttar Pradesh India	
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PAN: AADFI4601E	Dated: 13/05/2022	DIN & Order No : ITBA/COM/F/17/2022-23/1043027222(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

**ORDER**

**Dated: 11.05.2022**

In exercise of the powers vested with the undersigned under sub-clause (b) of Clause (ii) of the proviso to clause (viii) of sub-section(2) of Section 17(2) of the Income Tax Act, 1961 read with Rule 3A(1) of the Income Tax Rules, 1962 and having regard to guidelines prescribed therein, I, the Principal Chief Commissioner of Income-tax, Lucknow, approval is hereby granted to M/s Indus Heart & Medical Centre, 1/1, VineetKhand, Gomti Nagar, Lucknow-226010 (PAN:AADFI4601E) 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/renewal 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(s).

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 Indus Heart & Medical Centre, 1/1, VineetKhand, Gomti Nagar, Lucknow-226010 (PAN:AADFI4601E) in respect of the following

Note: If digitally signed, the date of digital signature may be taken as date of document.  
,AAYKAR BHAWAN, 5, ASHOK MARG, LUCKNOW, Uttar Pradesh, 226001  
Email: LUCKNOW.DCIT.TECH@INCOMETAX.GOV.IN,

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:

- (a) Cancer.
- (b) Tuberculosis.
- (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 (c), 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) Anaphylactic shock 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 01.04.2022 to 31.03.2025**. 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)**

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


ABHISHEK YADAV  
DCIT / ACIT (HQ) Lucknow

Copy to:

C.No.157/Pr.CCIT/Lko/Tech/IndusHeart/2021-22/

Dated: 11.05.2022

1. The Director, Central Board of Direct Taxes, North Block, New Delhi.
2. All Pr. Chief Commissioner of Income Tax/CCIT(CCA) of India.
3. The Pr. Commissioner of Income Tax-1, Lucknow.
4. M/s Indus Heart & Medical Centre, 1/1,VineetKhand, Gomti Nagar, Lucknow-226010.
5. The Chief Medical Officer, 1, Chakbast Road, Qaiserbagh, Lucknow, Uttar Pradesh 226018 with the request that in case of withdrawal of license or any misdemeanour, the department must be informed immediately and accordingly.

  
ABHISHEK YADAV  
DCIT / ACIT (HQ) Lucknow