GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE DEPUTY
COMMISSIONER OF INCOME TAX
DCIT/ACIT(HQRS.)(TECH)

To, KIMS SWASTHA PRIVATE LIMITED . Near SN Park Road,,Payyambalam , Kannur 670001,Kerala India	

PAN: **AAFCK9941G**	Dated: **11/02/2026**	DIN & Order No : **ITBA/COM/F/17/2025-26/1085863326(1)**

Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

Approval of Hospital under sub-clause (ii)(b) of the proviso to sub-clause (viii) of clause (2) of section 17 of the Income Tax Act, 1961

1. In exercise of the powers conferred upon the undersigned within the meaning of sub-clause (b) of the clause (ii) of proviso to sub-clause (viii) of clause (2) of section 17 of the Income Tax Act, 1961 (43 of 1961) read with Rule 3A of the Income Tax Rules, 1962 approval is hereby granted to **M/s. KIMS Swastha Private Limited (KIMS Sreechand Hospital), PAN: AAFCK9941G, near SN Park Road, Payyambalam, Kannur, Kerala - 670001,** for the purpose of the said sub clause in respect of medical treatment mentioned in 3A(2) of the Income Tax Rules, 1962 for all the ailments/diseases mentioned in Rule 3A(2).

2. Accordingly, any sum paid by the employer directly to **M/s. KIMS Swastha Private Limited (KIMS Sreechand Hospital), PAN: AAFCK9941G, near SN Park Road, Payyambalam, Kannur, Kerala - 670001** or any sum reimbursed to any employee in connection with medical treatment of the specified diseases or ailment as stated above of the employee or any member of his / her family in the aforesaid hospital shall not be treated as a perquisite in the hands of such employee in terms of sub-clause (b) of clause (ii) of the proviso to Section 17(2)(viii) of the Income Tax Act, 1961.

3. This order is effective for the period from **08-12-2025 (as the application is received on 08-12-2025) till 07-12-2028, unless withdrawn earlier.**

4. The approval is only for the purpose of proviso (ii)(b) to section 17(2)(viii) 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, Kochi or any statutory authority under the Government for any other purpose.

5. The approval is subject to the hospital's continued compliance with the statutory conditions stipulated under Rule 3A(1) of the Income Tax Rules, 1962 for such approval and such modifications as may be necessitated by any amendments to the provisions governing the approval under the Income Tax Act, 1961, or by any other relevant government instructions.

6. This order of the approval is further 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 such officers of the Income Tax Department duly authorized in this behalf.
3. The hospital shall conform to such conditions as prescribed under proviso (ii)(b) to section 17(2)(viii) of the Income Tax Act, 1961 read with Rule 3A of the Income Tax Rules 1962. In the event of the hospital ceasing to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the hospital to notify the approval issuing authority of such fact immediately.
4. The application for renewal should be submitted at least 30 days before the expiry of the current approval. Furthermore, any renewal will not be automatic.

Sd/-

(पीयूष जैन, भा.रा.से / Peeyush Jain, I.R.S)

प्रधान मुख्य आयकर आयुक्त, केरल & लक्षद्वीप

Principal Chief Commissioner of Income Tax, Kerala & Lakshadweep.

Copy to:

1. **M/s. KIMS Swastha Private Limited (KIMS Sreechand Hospital), near SN**

Park Road, Payyambalam, Kannur, Kerala - 670001 [PAN: AAFCK9941G]

2. All the Chief Commissioners of Income Tax (CCA) in India by email.
3. All the Pr. Commissioners of Income Tax of Kerala Region by e-mail.
4. Assessing Officer: ITO, Ward -1, Kannur.

(एम नवीन कुमार/M. Naveen Kumar)

सहायक आयकर आयुक्त (मुख्यालय)(तकनीकी)

Assistant Commissioner of Income Tax (HQ)(Tech.)

कृते प्रधान मुख्य आयकर आयुक्त, केरल

for the Pr. Chief Commissioner of Income Tax, Kerala.

NAVEEN KUMAR MULAKALA
DCIT/ACIT(HQRS.)(TECH)

(In case the document is digitally signed please refer Digital Signature at the bottom of the page)

Signature Not Verified

Digitally Signed.
Name: NAVEEN KUMAR MULAKALA
Date: 11-Feb-2026 11:41:51