

Annexures

Annexure 1A: Legal Provisions with respect to tax incentives availed by private health care sector under the Income Tax Act

Section as per Income Tax Act	Provision in brief								
10(23C)	<p>In computing the total income of a previous year of any person, any income falling within any of the following clauses relating to such assessee (Private Hospital etc.) shall not be included if income received by any person on behalf of—</p> <ul style="list-style-type: none"> ➤ any hospital or other institution for the reception and treatment of persons suffering from illness or mental defectiveness or for the reception and treatment of persons during convalescence or of persons requiring medical attention or rehabilitation, existing solely for philanthropic purposes and not for purposes of profit, and which is wholly or substantially financed by the Government (Section 10(23C)(iiia)); ➤ any hospital or other institution for the reception and treatment of persons suffering from illness or mental defectiveness or for the reception and treatment of persons during convalescence or of persons requiring medical attention or rehabilitation, existing solely for philanthropic purposes and not for purposes of profit, if the aggregate annual receipts of such hospital or institution do not exceed the amount of annual receipts as may be prescribed (Section 10(23C)(iiiae)); ➤ any hospital or other institution for the reception and treatment of persons suffering from illness or mental defectiveness or for the reception and treatment of persons during convalescence or of persons requiring medical attention or rehabilitation, existing solely for philanthropic purposes and not for purposes of profit, other than those mentioned in sub-clause (iiia) or sub-clause (iiiae) and which may be approved by the prescribed authority (section 10(23C)(vii)) 								
11	<p>Section 11 deals with the exemption of income from property held in trust/institution or other legal obligation for religious/charitable purpose wholly or in part and voluntary contributions.</p> <table border="1" data-bbox="560 1451 1391 2016"> <thead> <tr> <th data-bbox="560 1451 687 1491">Section</th> <th data-bbox="687 1451 1391 1491">Nature of income and Extent to which exemption allowed</th> </tr> </thead> <tbody> <tr> <td data-bbox="560 1491 687 1720">11(1)(a)</td> <td data-bbox="687 1491 1391 1720">Income derived from property held under trust wholly for charitable or religious purposes to the extent income is applied to such charitable or religious purposes in India and where such income is accumulated or set apart for such application, to the extent of 15% of the income from such property.</td> </tr> <tr> <td data-bbox="560 1720 687 1944">11(1)(b)</td> <td data-bbox="687 1720 1391 1944">Income derived from property held under trust wholly for charitable or religious purposes to the extent income is applied to such charitable or religious purposes in India and where such income is accumulated or set apart for such application, to the extent of 15% of the income from such property, where the trust was created before the commencement of the Income tax act.</td> </tr> <tr> <td data-bbox="560 1944 687 2016">11(1)(c)</td> <td data-bbox="687 1944 1391 2016">Income derived from property held under trust for a charitable purpose, which tends to promote international</td> </tr> </tbody> </table>	Section	Nature of income and Extent to which exemption allowed	11(1)(a)	Income derived from property held under trust wholly for charitable or religious purposes to the extent income is applied to such charitable or religious purposes in India and where such income is accumulated or set apart for such application, to the extent of 15% of the income from such property.	11(1)(b)	Income derived from property held under trust wholly for charitable or religious purposes to the extent income is applied to such charitable or religious purposes in India and where such income is accumulated or set apart for such application, to the extent of 15% of the income from such property, where the trust was created before the commencement of the Income tax act.	11(1)(c)	Income derived from property held under trust for a charitable purpose, which tends to promote international
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11(1)(b)	Income derived from property held under trust wholly for charitable or religious purposes to the extent income is applied to such charitable or religious purposes in India and where such income is accumulated or set apart for such application, to the extent of 15% of the income from such property, where the trust was created before the commencement of the Income tax act.								
11(1)(c)	Income derived from property held under trust for a charitable purpose, which tends to promote international								

		welfare in which India is interested To the extent income is applied to such charitable or religious purposes outside India. Exemption is available only if the Board has directed such exemption.
	11(1)(d)	Income in the form of voluntary contributions made with a specific direction that they shall form part of the corpus of the trust or institution is eligible for 100 per cent exemption.
	11(2)	<p>Where the balance 85 per cent of the income is not applied or is not deemed to have been applied to charitable or religious purposes in India during the previous year, such income so accumulated or set apart shall not be included in the total income if the following conditions are fulfilled:</p> <ul style="list-style-type: none"> • such person furnishes a statement in the prescribed form and in the prescribed manner to the Assessing Officer, stating the purpose for which the income is being accumulated or set apart and the period for which the income is to be accumulated or set apart, which shall in no case exceed five years; • the money so accumulated or set apart is invested or deposited in the forms or modes specified in subsection (5)
	11(3)	<p>Any income referred to in sub-section (2) which—</p> <p>(a) is applied to purposes other than charitable or religious purposes as aforesaid or ceases to be accumulated or set apart for application thereto, or</p> <p>[(b) ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5), or]</p> <p>(c) is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of that sub-section or in the year immediately following the expiry thereof,</p> <p>[(d) is credited or paid to any trust or institution registered under section 12AA or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10,]</p> <p>shall be deemed to be the income of such person of the previous year in which it is so applied or ceases to be so accumulated or set apart or ceases to remain so invested or deposited or [credited or paid or], as the case may be, of the previous year immediately following the expiry of the period aforesaid.]</p>
	11(3A)	Notwithstanding anything contained in sub- section (3), where due to circumstances beyond the control of the person in receipt of the income, any income invested or deposited in accordance with the provisions of clause (b) of sub- section (2) cannot be applied for the purpose for which it was accumulated or set apart, the 2 Assessing] Officer may, on an

		<p>application made to him in this behalf, allow such person to apply such income for such other charitable or religious purpose in India as is specified in the application by such person and as is in conformity with the objects of the trust; and thereupon the provisions of sub- section (3) shall apply as if the purpose specified by such person in the application under this sub- section were a purpose specified in the notice given to the 3 Assessing] Officer under clause (a) of sub- section (2).</p>
	11(4A)	<p>The deductions under section 11 shall not be admissible in relation to any income, being profits and gains of business profit unless (i) the business is incidental to attainment of objectives of the institution and (ii) separate books of account are maintained in respect of such business.</p>
12	<p>Any voluntary contributions received by a trust created wholly for charitable or religious purposes or by an institution established wholly for such purposes (not being contributions made with a specific direction that they shall form part of the corpus of the trust or institution) shall for the purposes of section 11 be deemed to be income derived from property held under trust wholly for charitable or religious purposes and the provisions of that section and section 13 shall apply accordingly.</p> <p>(2) The value of any services, being medical or educational services, made available by any charitable or religious trust running a hospital or medical institution or an educational institution, to any person referred to in clause (a) or clause (b) or clause (c) or clause (cc) or clause (d) of sub-section (3) of section 13, shall be deemed to be income of such trust or institution derived from property held under trust wholly for charitable or religious purposes during the previous year in which such services are so provided and shall be chargeable to income-tax notwithstanding the provisions of sub-section (1) of section 11.</p>	
13	<p>The exemption granted by Sections 11 or 12 of the Act would not, however, be available in the following cases and circumstances:</p> <ul style="list-style-type: none"> • Where any part of the income from property held under trust for private religious purposes does not enure for the benefit of the public; • In the case of a trust for charitable purposes or an institution created or established for charitable purposes on or after 1.4.1962, any income of the trust will not qualify for tax exemption if the trust or institution is created or established for benefit of any particular religious community or caste. By virtue of explanation 2 to Section 13, any trust created for the benefit of Scheduled Castes, backward classes, or Scheduled Tribes or women or children would not be deemed to be a trust or institution created or established for the benefit of any particular religious community or caste for purposes of this exemption. Consequently, income derived by trusts or institutions established purely for the benefit of scheduled castes or tribes or backward classes or women or children would qualify for tax exemption even though the income is applied in reality for the benefit of a particular community or caste. • In the case of a trust or institution established after 1.4.1962 or in the case of a trust, whenever created or established, if the income of the 	

	<p>trust or institution is applied during the accounting year, directly or indirectly for benefit of any of the specified persons or if under the terms of the trust or the rules governing that institution, any part of the income of the trust enures for the benefit of such specified persons, whether directly or indirectly, the trust would not be given tax exemption under Section 11, with the exception that (i) where such use or application is by way of compliance with a mandatory term of the trust or a mandatory rule governing the institution, and (ii) where such use or application relates to any period before the 1st day of June, 1970, the aforementioned provision shall not apply.</p> <ul style="list-style-type: none"> Where any business is owned by a religious or charitable trust or institution, the income of such business shall be determined by the Assessing Officer in the same way as the assessment of business income of any other assessee. Consequently, any additions to the business income shown in the accounts of the assessee made by the Assessing Officer is deemed to be income applied by the trust for purposes other than charitable or religious. Such additions, therefore, do not qualify for tax exemptions under Section 11(4).
32 read with rule 5(1) Appendix I.	In respect of depreciation of machinery (life saving medical equipment ¹⁴¹) owned, wholly or partly, by the assessee and used for the purposes of the business or profession, the deductions shall be allowed @ 40 per cent of written down value of the relevant assets.
35AD	<p>An assessee shall be allowed a deduction in respect of the whole of any expenditure of capital nature incurred, wholly and exclusively, for the purposes of any specified business carried on by him during the previous year in which such expenditure is incurred by him : Provided that the expenditure incurred, wholly and exclusively, for the purposes of any specified business, shall be allowed at the specified rate as deduction during the previous year in which he commences operations of his specified business, if— (a) the expenditure is incurred prior to the commencement of its operations; and (b) the amount is capitalized in the books of account of the assessee on the date of commencement of its operations.</p> <p>This provision is admissible for specified business in the nature of building and operating a new hospital with at least 100 beds for patients. Further the capital expenditure shall not include acquisition of land or goodwill or financial instrument.</p>
80IB(11B/11C)	Where the gross total income of an assessee includes any profits and gains derived from any business as specified, in computing the total income of the assessee, a deduction from such profits and gains of an amount equal to such percentage and for such number of assessment years as specified in this section.

¹⁴¹ (a)D.C. Defibrillators for internal use and pace makers, (b) Haemodialysors, (c) Heart lung machines, (c) Cobalt Therapy Unit,(d) Colour Doppler, (e) Spect Gamma Camera, (f) Vascular Angiography System including Digital subtraction Angiography, (h) Ventilator used with anaesthesia apparatus, (i) Magnetic Resonance Imaging System, (j)Surgical Laser, (k) Ventilators other than those used with Aanesthesia, (l) Gamma nife, (m) Bone Marrow Transplant Equipment including silastic long standing intravenous catheters for chemotherapy, (n) Fiberoptic endoscopes including paediatric resectoscope/audit resectoscope, Peritoneoscope, Arthroscope, Microlaryngoscope, Fiberoptic Flexible Nasal Pharyngo Bronchoscope, Video Laryngo Bronchoscope and Video Oesophango Gastroscope, Stroboscope, Fiberoptic Flexible Oesophgo Gastroscope and (o) Laparoscope (single incision).

	<p>The amount of deduction in the case of an undertaking deriving profits from the business of operating and maintaining a hospital in a rural area/other than excluded area shall be hundred <i>per cent</i> of the profits and gains of such business for a period of five consecutive assessment years, beginning with the initial assessment year, if</p> <p>(i) such hospital is constructed at any time during the period beginning on 1 October, 2004 and ending on 31 March, 2008; (for hospitals in rural area) and 1 April, 2008 and ending on the 31 March, 2013 (for hospitals in other than the excluded area¹⁴² (ii) the hospital has at least one hundred beds for patients; (iii) the construction of the hospital is in accordance with the regulations, for the time being in force, of the local authority; and (iv) the assessee furnishes along with the return of income, the report of audit.</p>
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¹⁴² "excluded area" shall mean an area comprising (i) urban agglomeration in Greater Mumbai, Delhi, Kolkata, Chennai, Hyderabad, Bangalore, Ahmedabad, (ii) Districts of Faridabad, Gurugram, Gautam Budh Nagar, Ghaziabad, Gandhinagar and City of Secunderabad.

Annexure-1B: Other legal provisions applicable to assessee engaged in private healthcare business or profession

Section as per Income Tax Act	Provision in brief
37	Any expenditure (not being expenditure of the nature described in sections 30 to 36 and not being in the nature of capital expenditure or personal expenses of the assessee), laid out or expended wholly and exclusively for the purposes of the business or profession shall be allowed in computing the income chargeable under the head "Profit and gains of business or profession. Further, as per the explanation given below section 37 any expenditure incurred by an assessee for any purpose which is an offence or which is prohibited by law shall not be deemed to have been incurred for the purpose of business or profession and no deduction or allowance shall be made in respect of such expenditure".
40(a)(ia)	Following amounts shall not be deducted in computing the income from the business in the case of any assessee "any interest, commission or brokerage, rent, royalty, fees for professional services or fees for technical services payable to a resident, or amounts payable to a contractor or sub-contractor, being resident, for carrying out any work (including supply of labour for carrying out any work)], on which tax is deductible at source under Chapter XVII-B and such tax has not been deducted or, after deduction, has not been paid on or before the due date specified in sub-section (1) of section 139."
40A(3)	Where the assessee incurs any expenditure in respect of payment or aggregate of payments made to a person in a day, otherwise than by an account payee cheque drawn on a bank or account payee bank draft, exceeds twenty thousand rupees, no deduction shall be allowed in respect of such expenditure.
44AB	Every person, carrying on business shall, if his total sales, turnover or gross receipts, as the case may be, in business exceed or exceeds one crore rupees in any previous year; or carrying on the business shall, if the profits and gains from the business are deemed to be the profits and gains of such person under section 44AE or section 44BB or section 44BBB, as the case may be, and he has claimed his income to be lower than the profits or gains so deemed to be the profits and gains of his business, as the case may be, in any previous year; or (d) carrying on the Business shall, if the profits and gains from the business are deemed to be the profits and gains of such person under section 44AD and he has claimed such income to be lower than the profits and gains so deemed to be the profits and gains of his business and his income exceeds the maximum amount which is not chargeable to income-tax in any previous year get his accounts of such previous year audited by an accountant before the specified date and furnish by that date the report of such audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars as may be prescribed. Note: As per Guidance Note on Tax Audit Issued By ICAI the activities that have been held to be Business inter alia includes Nursing home.
44AA	Maintenance of accounts by certain persons carrying on profession or business- Every person carrying on legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession as is notified by the Board in the Official Gazette shall keep and maintain such books of account and other documents as may enable the Assessing Officer to compute his total income in accordance with the provisions of this Act. As per Rule 6F of Income Tax Rules, 1962; books of account and other documents are to be kept and maintained under section 44AA(3) by persons carrying on certain professions. As per rule 6F(1) every person carrying on legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or authorised representative or film artist shall keep and maintain the books of account and other documents specified in sub-rule (2): Provided that nothing in this sub-rule shall apply in

	<p>relation to any previous year in the case of any person if his total gross receipts in the profession do not exceed one lakh fifty thousand rupees in any one of the three years immediately preceding the previous year, or, where the profession has been newly set up in the previous year, his total gross receipts in the profession for that year are not likely to exceed the said amount.</p> <p>(2) The books of account and other documents referred to in sub-rule (1) shall be the following, namely:- (i) a cash book;(ii) a journal, if the accounts are maintained according to the mercantile system of accounting;(iii) a ledger;(iv) carbon copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the person, and carbon copies or counter foils of machine numbered or otherwise serially numbered receipts issued by him: Provided that nothing in this clause shall apply in relation to sums not exceeding twenty-five rupees;(v) original bills wherever issued to the person and receipts in respect of expenditure incurred by the person or, where such bills and receipts are not issued and the expenditure incurred does not exceed fifty rupees, payment vouchers prepared and signed by the person. Provided that the requirements as to the preparation and signing of payment vouchers shall not apply in a case where the cash book maintained by the person contains adequate particulars in respect of the expenditure incurred by him.</p> <p>3) A person carrying on medical profession shall, in addition to the books of account and other documents specified in sub-rule (2), keep and maintain the following, namely:- (i) a daily case register in Form No.3C;(ii) an inventory under broad heads, as on the first and the last day of the previous year, of the stock of drugs, medicines and other consumable accessories used for the purpose of his profession.</p>
194I	<p>Any person, not being an individual or a Hindu undivided family, who is responsible for paying to a resident any income by way of rent, shall, at the time of credit of such income to the account of the payee or at the time of payment thereof. Provided further that an individual or a Hindu undivided family, whose total sales, gross receipts or turnover from the business or profession carried on by him exceed the monetary limits specified under clause (a) or clause (b) of section 44AB during the financial year immediately preceding the financial year in which such income by way of rent is credited or paid, shall be liable to deduct income-tax under this section.</p>
194H	<p>Any person, not being an individual or a Hindu undivided family, who is responsible for paying, to a resident, any income by way of commission (not being insurance commission referred to in section 194D) or brokerage, shall, at the time of credit of such income to the account of the payee or at the time of payment of such income in cash or by the issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the specified rate.</p>
194J	<p>194J: Any person, not being an individual or a Hindu undivided family who is responsible for paying to a resident any sum by way of (a) fees for professional services, or (b) fees for technical services (ba) any remuneration or fees or commission other than those on which tax is deductible under section 192, to a director of a company, or (c) royalty, or (d) any sum referred to in clause (va) of section 28 shall, at the time of credit of such sum to the account of the payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct at the specified rate of such sum as income-tax on income comprised therein. 'Professional Services' means services rendered by a person in the course of carrying on legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or advertising or such other profession as is notified by the Board for the purposes of section 44AA or of this section.</p>

Annexure-2: Important judicial pronouncements and Circulars

Case Reference	Judicial ruling
2013 (11) TMI 145 ITAT CHENNAI <i>Assistant Commissioner of Income tax versus Harvey Heart Hospitals Ltd.</i>	The assessee has not shown any nexus between the research carried on by the doctors and the business of the assessee – The assessee has not furnished any details of expenditure and the outline of research and development carried out in the course of carrying on of its business – A general claim that the company has carried on research and development is not sufficient to allow the expenditure.
2012 (6) TMI 620 Punjab and Haryana High Court <i>Commissioner of Income tax versus Kap Scan and Diagnostic Centre P. Ltd.</i>	The commission paid to private doctors for referring patients for diagnosis could not be allowed as a business expenditure. The amount which can be allowed as business expenditure has to be legitimate and not unlawful and against public policy.
2010 (12) TMI 212 ITAT, AHMEDABAD <i>ITO versus Apollo Hospitals International Ltd.</i>	The terms and conditions in respect of the doctors who are under FGCs (Fixed Salary and Guarantee money) are not akin to the salaried employees. Their relationship with the hospital, thus, cannot be said to be an employer employee relationship. Thus the deduction of tax at source is required to be made as per section 194J of the Income Tax Act.
The Hon'ble ITAT – Kolkata, <i>Suraksha Diagnostic & Eye centre vs Department of Income Tax</i> ¹⁴³	In the instant case, it was held that the amount paid towards purchase of computer software could not be treated as amount paid towards fees for technical services. Hence, the purchase of computer software is capital expenditure and not allowable under the Income Tax Act.
CBDT Circular	As per circular number 5 of 2012 dated 1 August 2012 issued by CBDT (para 1 and para 2) freebies like gifts, travel facility, hospitality, cash or monetary grant provided to the medical practitioners and their professional associations mainly by the pharmaceutical industries including health sector organization is also taxable as business income or income from other sources depending on the facts of each case.

¹⁴³ ITA no. 2121/coal/2010

Annexure 3: Sample selection of Commissionerates and units thereunder

Name of the State	Number of PCsIT/CsIT selected	Number of selected units		
		Circles	Wards	Total
Andhra Pradesh & Telangana	6	18	24	42
Assam	3	4	4	8
Bihar	2	4	5	9
Chhattisgarh	2	4	4	8
Delhi	10	26	15	41
Gujarat	3	5	5	10
Haryana	3	9	28	37
Jharkhand	2	7	6	13
Karnataka	7	19	30	49
Kerala	3	6	11	17
Madhya Pradesh	2	4	4	8
Maharashtra	13	19	8	27
Odisha	2	4	5	9
Punjab	4	7	17	24
Rajasthan	3	5	6	11
Tamil Nadu	6	17	24	41
Uttarakhand	3	4	5	9
Uttar Pradesh	4	8	6	14
West Bengal	13	34	21	55
Total	91	204	228	432

Annexure 4 : Non-production of records

Name of the State	Records called for (Number)	Records not produced	Percentage of non-production
Andhra Pradesh & Telangana	267	11	4.12
Assam	63	0	0.00
Bihar	124	27	21.77
Chhattisgarh	43	3	6.98
Delhi	281	14	4.98
Gujarat	156	13	8.33
Haryana	80	7	8.75
Jharkhand	76	0	0.00
Karnataka	31	0	0.00
Kerala	132	2	1.52
Madhya Pradesh	104	17	16.35
Maharashtra	589	97	16.47
Odisha	42	4	9.52
Punjab	50	0	0.00
Rajasthan	203	11	5.42
Tamil Nadu	267	0	0.00
Uttarakhand	64	0	0.00
Uttar Pradesh	110	6	5.45
West Bengal	528	18	3.41
Total	3210	230	7.17

Annexure 5A
List of external sources

Sl. No.	Name of State	External Sources
1	Andhra Pradesh & Telangana	The IMA, Hyderabad, The Andhra Pradesh & Telangana Pollution Control Board, The Telengana Private Hospitals and Nursing Homes Association, Hyderabad.
2	Assam	(Department of Health and Family Welfare, PCB, Private Blood Bank, ROC, Assam,(https://data.gov.in/catalog/company-master-data), Director, Department of Health and Family Welfare , Guwahati, Assam, Private Blood Banks, obtained from www.cdsc.nic.in/writereaddata/bloodbanksindiafeb2015.pdf School of Nursing Indian School of Nursing NER, (obtained from www.indiannursingcouncil.org . 2013-14), , Pollution Control Board, Assam SIRO (Medical Sciences) ¹ (DIRECTORY OF SIROs (As on December 2014)(http://www.dsr.gov.in/direct/14_siroidir.pdf) and MCI(Indian Medical Council, (as obtained from www.mciindia.org/informationDesk/IndianMedicalRegister.aspx),
3	Arunachal Pradesh	MCI (Indian Medical Council, (as obtained from www.mciindia.org/informationDesk/IndianMedicalRegister.aspx ., Private Blood Bank),
4	Bihar	DM, Patna, IMA, Patna Dental College, Drug Controller, Department of Health, CMO Muzaffarpur, Patna Nagar Nigam
5	Chhattisgarh	Health and Family Welfare, Govt of Chhattisgarh, Municipal Council, Raipur and Durg
6	Delhi	(Medical Council of India, Dental Council of India, Delhi Nursing Council, Department of health of family Welfare, Medifee, Sulekha Vouchers, TDS payment schedules, list of creditors/debtors),
7	Gujarat	Just Dial, CGHS, Mineral Development Corporation Ltd, State Petroleum Corporation Ltd, Power Corporation Ltd, GSPC Pipavav Power Company Limited, State Petronet Limited, Metro Link Express for Gandhinagar and Ahmedabad Ltd, Medical Council, IMA Gujarat, State Dental Council, Council of Homoeopathic System of Medicine),
8	Haryana	Medical Council, Dental Council, Municipal Corporations/Municipalities, Department of Health and Family Welfare, SIRO, Pollution Control Board, Blood Banks, ROC, Central and State PSUs

9	Jharkhand	State Pollution Control Board, Indian Medical Association, Director General of Health Services, Directorate of Ministry of Health & Family Welfare Govt. Of Jharkhand and District Collectorate Health Services.
10	Karnataka	Medical Council, Dental Council, Municipal Corporations/Municipalities, Department of Health and family Welfare, Scientific and Research Organisation, Pollution Control Board, Blood Banks, ROC, Central & State PSUs
11	Kerala	Municipal Corporations/Municipalities, Pollution Control Board, CGHS, Indian Medical Council, doctorskerala.com
12	Madhya Pradesh	(Divisional Joint Director, Health Services, Chief Medical & Health Officers, SDM, Drug Inspector)
13	Maharashtra	Medical Council, Dental Council, Municipal Corporations, DHFW,SIRO, PCB, Blood Banks, ROC, Central and State PSUs, Charity Commissioner, Service tax database, www.practo.com, www.healthfrog.in.
14	Odisha	Department of Health and Family Welfare, Pollution Control Board, CGHS
15	Punjab	Medical Council, Dental Council, Municipal Corporations/Municipalities, Department of Health and Family Welfare, SIRO, Pollution Control Board, Blood Banks, ROC, Central and State PSUs
16	Rajasthan	Medical Council, Dental Council, Municipal Corporation/Municipalities, DH & FW, PCB, ROC, CGHS, Others (Just Dial Limited)
17	Tamil Nadu	ROC, Medical Council, Dental Council, Directorate of Medical and Rural Health Services, Municipal Corporations/ Municipalities, Pollution Control Committee, CGHS
18	Uttarakhand	Medical Council, Drug Controller, Uttarakhand Pollution Control Board
19	Uttar Pradesh	Uttar Pradesh Pollution Control Board, Medical Council, Indian Medical Association, Director General of Health Services, Municipal Corporation, CNO, CMS, Director of Health Service/ Medical & Rural Health Centre of UP, Controller of Central Drug Standard Control Organisation, Swasthya Seva Mahanideshalaya
20	Tripura	MCI(Indian Medical Council, (as obtained from www.mciindia.org/informationDesk/ Indian Medical Register. aspx., ROC, Tripura (https://data.gov.in/catalog/company-master-data, Private Blood Bank Private Blood Banks, obtained from www. cdsco. nic.in/writereaddata/bloodbanksindiafeb2015.pdf)

21	Manipur	(ROC), (https://data.gov.in/catalog/company-master-data , School of Nursing, Private Blood Bank)	Manipur
22	Nagaland	ROC Nagaland (https://data.gov.in/catalog/company-master-data , Private Blood Banks obtained from www.cdsc0.nic.in/writereaddata/bloodbanksindiafeb2015.pdf)	
23	Meghalaya	ROC, Meghalaya (https://data.gov.in/catalog/company-master-data School of Nursing, Private Blood Banks, obtained from www.cdsc0.nic.in/writereaddata/bloodbanksindiafeb2015.pdf)	
24	Mizoram	ROC, Mizoram (https://data.gov.in/catalog/company-master-data School of Nursing, Private Blood Bank	
25	West Bengal	West Bengal Medical Council (as furnished by them as on September 2016), West Bengal Dental Council (http://www.wbdc.org.in/search.php) (as on June 2011, downloaded in August 2016), Municipal Corporations/ Municipalities (As on June 2016) (as furnished by 25 Municipalities), Department of Health and Family Welfare, Government of West Bengal (http://www.wbhealth.gov.in/) (As on December 2010), Scientific & Industrial Research Organizations (SIROs) (Medical Sciences) ¹ (Directory OF SIROs (As on December 2014) (http://www.dsir.gov.in/direct/14_sirodir.pdf), Pollution Control Board, West Bengal(as furnished by PCB West Bengal and Assam in November 2016), Blood banks (down loaded from www.wbhealth.gov.in/wbsapcs/blood_bank.htm), Registrar of Companies (ROC), Kolkata (http://data.gov.in/catalog/company-master-data), Central and State PSUs, Andaman and Nicobar Islands (received from Directorate of Health Services, A & N Administration.	

Annexure 5B

Potential assesseees engaged in business/profession of Private Hospitals, Nursing Homes, Diagnostic centres etc. collected from the registering bodies/external sources

Sl. no.	Name of the State	Total number of potential assesseees
1	Andhra Pradesh & Telangana	33,481
2	Assam	23,457
3	Arunachal Pradesh	771
4	Bihar	1,206
5	Chhattisgarh	4,951
6	Delhi	1,895
7	Gujarat	10,843
8	Haryana	944
9	Jharkhand	687
10	Karnataka	6,025
11	Kerala	5,762
12	Madhya Pradesh	7,346
13	Maharashtra	22,581
14	Manipur	23
15	Meghalaya	13
16	Mizoram	05
17	Nagaland	02
18	Odisha	2,159
19	Punjab	354
20	Rajasthan	6,846
21	Tamil Nadu	1,36,395
22	Tripura	17
23	Uttarakhand	14,676
24	Uttar Pradesh	1,691
25	West Bengal	38,603
	Total	3,20,733

Source: External/Third Party Sources as indicated in Annexure 5A.