



The Institute of Health Systems

Sivananda Rehab Home Campus, Kukatpally, Hyderabad, TS500072, India
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Dr. Prasanta Mahapatra, MBBS(Utkal), SD(Harvard),
Takemi Fellow in Intl. Health, IAS(Retd.)
Director

Date: 18-11-2025

To: The Commissioner Income Tax (Exemptions) Hyderabad

Sir,

Sub: Proceedings u/s 12A(1)(ac)(ii)

Ref:

1. PAN: AAATI0679P
2. Application No: CIT(Exemption), Hyd/2025-26/12AA/25031
3. DIN & Notice No: ITBA/EXM/F/EXM43/2025-26/1082309850(1), dt 5-11-25.

Part-A

NAME	PAN	Existing URN u/s 12AP
The Institute of Health Systems	AAATI0679P	AAATI0679PE20168

1	Please furnish a legible self- certified copy of the registration/approval u/s.12A /10(23C) issued by the competent authority, held by the society/trust/institution /Section 8 company (hereafter referred as Non-Profit Organisation, NPO) earlier, i.e. prior to 01.04.2021.
Ans	Commissioner IT, Andhra Pradesh II H.Qrs.II/12A & 80G/64/90-91 Dated 19-12-1990, attached. [File: A01_1990-12-19IHSITSec12ARegn.pdf]
2	(a) Please furnish the self- certified copy of existing registration of the NPO for the Section 12AB or approval under subsections (iv), (v), (vi), (via) of section 10(23C), as per the new registration procedure which came into effect from 01.04.2021.
Ans	URN: AAATI0679PE20168, dated 23-09-2021; DIN: AAATI0679PF2021601, attached. [File: A02_AAATI0679PForm10ACIHS12ARegnOrder.pdf]
3	If the NPO has obtained approval u/s 80G (5) for the period Asst. year 2027-28 to 2031-32 or made application in Form 10AB for the approval u/s 80G (5) for the period Asst. year 2027-28 to 2031-32, please furnish such approval / application made.
Ans	Form 10AB filed on 30-09-2025, Ack Number: 895520770300925. Copy attached. [File: A03_AAATI0679PForm10ABFor80GApproval.pdf]
4	(a) Furnish the self-certified copy of the registered deed filed by the NPO, before the Competent Authority such as Charity Commissioner, State Government Registration Department, Registrar of Societies, MCA, etc. highlighting the Objectives of the NPO.
Ans	Certified copies of IHS Society Registration, MOA and Rules attached. [File: A04_AAATI0679PSocRegnMOARulesCertfdCpy.pdf]
5	Please furnish valid e-mail Id and contact number of the NPO.



Ans	Emails: accounts@ihs.org.in , pmahapat@ihs.org.in ; M: +91 9848782039, Land Lines: (040) 23210136, 23210139.																	
6	Please furnish the operational name/ names of (i) Educational Institution, (ii) Medical Institution (iii) Hospital (iv) Place of Worship (v) any other entity, run by the NPO for the period relevant for the Asst. year 2022-23 to 2025-26.																	
Ans	The Institute of Health Systems.																	
7	(a) Please furnish acknowledgement of Returns of Income (ITR V), for each year during the period Asst. year 2022-23 to 2025-26, filed by the NPO. (b) Please clarify during the period Asst. year 2022-23 to 2025-26 any of the Return of Income was filed in an ITR other than ITR -7. (c) Please mention who is your present Jurisdictional Assessing Officer, as appearing at, “My Profile” of the NPO Income Tax e-filing Portal.																	
Ans	(a) ITR acknowledgements attached. [File: A07_AAATI0679PITR7AcksAY2022-23To2025-26.pdf] (b) None; (c) Jurisdictional Officer: Area Code: DLC, AO Type: WX, AO Number: 2, Range Code: 44, Jurisdiction: Exemption Ward 1(2), HYD, Email Id: Hyderabad.ito.exemp2@incometax.gov.in , Building Name: Aayakar Bhavan, Hyderabad.																	
8	Please furnish the audited financial statements i.e. Balance Sheet, Income & Expenditure statement, Receipts & Payments account along with Income Computation Sheet for each year, during the period relevant for the Asst. year 2022-23 to 2025-26.																	
Ans	File: A08_AAATI0679PAuditdFSAndITRAY2022-23To2025-26.pdf																	
9	Please furnish the details of the total gross receipts, year wise, of the NPO for the period relevant for the Asst. year 2022-23 to 2025-26 in the following format:																	
Ans	<table><tr><th>S No</th><th>Assessment Year</th><th>Gross Receipt</th></tr><tr><td>1</td><td>2022-23</td><td>Rs1,04,54,718.00</td></tr><tr><td>2</td><td>2023-24</td><td>Rs96,74,398.00</td></tr><tr><td>3</td><td>2024-25</td><td>Rs1,81,51,944.00</td></tr><tr><td>4</td><td>2025-26</td><td>Rs76,97,222.00</td></tr></table>			S No	Assessment Year	Gross Receipt	1	2022-23	Rs1,04,54,718.00	2	2023-24	Rs96,74,398.00	3	2024-25	Rs1,81,51,944.00	4	2025-26	Rs76,97,222.00
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4	2025-26	Rs76,97,222.00																
10	Please furnish the FCRA registration number and Bank account number, in which the foreign donations are received by the NPO during the period relevant for Asst. year 2022-23 to 2025-26 (If applicable).																	
Ans	FCRA Registration Number: 010230292; Bank Account Number: 40102508668																	
11	Whether you are regulated by or required to file statements periodically, before any other Government/statutory Body like, CBSE Board, AICTE, National Medical Commission, MCA etc. If yes, please furnish the details and full address of such Authority.																	
	<table><tr><th>Sl</th><th>Government Body</th><th>Full Address</th></tr><tr><td>1</td><td>Govt. of Telangana - Registrar of Societies</td><td>District Registrar Office Hyderabad, 9FX7+97M, Near Niloufer Hospital, Red Hills, Lakdikapul, Hyderabad, Telangana 500004</td></tr><tr><td>2</td><td>Govt. of Telangana- Health Medical & Family Welfare Dept. District</td><td>District Registration Authority & District Medical & Health Officer,</td></tr></table>			Sl	Government Body	Full Address	1	Govt. of Telangana - Registrar of Societies	District Registrar Office Hyderabad, 9FX7+97M, Near Niloufer Hospital, Red Hills, Lakdikapul, Hyderabad, Telangana 500004	2	Govt. of Telangana- Health Medical & Family Welfare Dept. District	District Registration Authority & District Medical & Health Officer,						
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	Registration Authority for Allopathic Private Medical Care Establishments. 3 Govt. of India Department of Scientific and Industrial Research (DSIR). Recognition Number: 14/551/2011-TU-V 4 Govt. of India Dept. for Promotion of Industry & Internal Trade - Quality Council of India - National Accreditation Board for Testing and Calibration Laboratories (NABL). Lab Id: T-4179 5 Govt. of India NITI Aayog DARPAN Portal. Id: TS2017/0165218 6 Govt of India Ministry of Corporate Affairs, Office of the Registrar of Companies – CSR Activities Registration number CSR00048944.	Medchal-Malkajgiri District, Hyderabad. Govt. of India Ministry of Science and Technology - Department of Scientific and Industrial Research (DSIR), Technology Bhavan, New Mehrauli Road, New Delhi 110016. CEO, NABL, National Accreditation Board for Testing and Calibration Laboratories (NABL), J200, World Trade Centre, Nauroji Nagar, New Delhi, 110029. Dealing Officer: Shivani Kamboj, shivani@nabl.qcin.org NITI Aayog - Voluntary Action Cell Room No. 315A NITI Aayog, Sansad Marg, New Delhi-110001 CSR Cell, Shastri Bhawan, New Delhi, India 110001. Tel: 011-23360981/ 23360979; Email: contactus.csr@gov.in
12	Whether the Trust Deed/ document contains a specific clause regarding (Please respond with a YES or NO): 1. irrevocability of the NPO is appearing and 2. transfer of assets on dissolution.	
Ans	(i) Yes; (ii) Yes.	
13	Any other relevant information in connection with the application filed which you would like to furnish.	
Ans	None.	

Part-B1

Information furnished in Excel file 12AB_PartB1AndPartB2QuestionnaireNew.xlsx.
In the following cases the Excel file does not accept text input “Not Applicable” as the cells have been formatted to accept dates.

1. Please furnish the actual date of filing under Income tax Act of Form 9A, 10, 10B, 10BB, and the Return of Income, for each year, during the period Asst. year 2022-23 to 2025-26 in the following format.

S. No.	Asst. Year	Forms	Due date	Actual Date of filing
A	2022-23	9A	07-11-2022	Not Applicable
		10	07-11-2022	Not Applicable
		10B/10BB	07-10-2022	30-09-2022
		ITR	07-11-2022	28-10-2022
B	2023-24	9A	30-11-2023	Not Applicable
		10	30-11-2023	Not Applicable
		10B/10BB	31-10-2023	30-11-2023
		ITR	30-11-2023	30-11-2023
C	2024-25	9A	15-09-2024	Not Applicable
		10	15-09-2024	Not Applicable
		10B/10BB	07-10-2024	30-09-2024
		ITR	15-11-2024	31-10-2024
D	2025-26	9A	31-08-2025	Not Applicable
		10	31-08-2025	Not Applicable
		10B/10BB	31-10-2025	27-09-2025
		ITR	31-10-2025	27-09-2025

2. Please furnish the details of tax/penalty demand raised by the Income tax Department, for each year, during the period Asst. year 2022-23 to 2025-26.

S. No.	Asst. Year	Demand u/s	Demand amount
A	2022-23	143(1)	0
B	2023-24	143(1)	Rs4,55,049
C	2024-25	143(1)	0
D	2025-26	143(1)	Assessment Pending

Part-B2

Information furnished in Excel file 12AB_PartB1AndPartB2QuestionnaireNew.xlsx. The same is reproduced here for ready reference.

S No	Question	Choose Yes/No
1	Whether during the period pertaining to Asst. year 2022-23 to 2025-26, NPO has gross receipts exceeding Rs.5 crores, in any of the years.	No
2	Whether one of NPO objects is, Religious in nature	No
3	Whether any business / Incidental Business is carried out by the NPO	No
4	Whether during the period pertaining to Asst. year 2022-23 to 2025-26 the Trustees/Society Members/Directors, in the NPO, 50% or more, are related to each other	No
5	Whether the NPO Income- tax registration was denied anytime previously	No
6	Whether the NPO FCRA registration was denied or rejected or cancelled anytime previously	No
7	Whether on or after 01.04.2021, the NPO has not complied with the requirement of any other Law	No
8	During the period pertaining to Asst. year 2022-23 to 2025-26, in any of the years whether the NPO incurred any expenditure outside India	No
9	During the period pertaining to Asst. year 2022-23 to 2025-26, in any of the years whether the NPO expenditure, other than direct application towards objectives of the NPO, is exceeding 50% of gross receipts during the year under consideration	No
10	Whether after 01.04.2021, NPO filed any condonation petition before Income-tax Authorities for Registration u/s 12AB or Approval u/s 10(23C) of Income – tax Act	No
11	During the period pertaining to Asst. year 2022-23 to 2025-26, in any of the years whether the NPO Capital expenditure is, exceeding 50% of total application of funds, during the year under consideration	No
12	During the period pertaining to Asst. year 2022-23 to 2025-26, in any of the years whether the NPO gross receipts by way of disposal of Capital assets is, exceeding 50% of gross receipts during the year under consideration	No
13	During the period pertaining to Asst. year 2022-23 to 2025-26, in any of the years whether aggregate of voluntary and Corpus/deemed Corpus donations of the NPO, is less than 50% of gross receipts, during the year under consideration	Yes
14	During the period pertaining to Asst. year 2022-23 to 2025-26, in any of the years the NPO gross receipts exceeding 50% during the year under consideration is, by way of CSR donations	No

S No	Question	Choose Yes/No
15	During the period pertaining to Asst. year 2022-23 to 2025-26, in any of the years the NPO gross receipts exceeding 50% during the year under consideration is, by way of Government grants	No
16	Whether any other NPO merged with you, during the period pertaining to Asst. year 2022-23 to 2025-26	No
17	Is the NPO, not regulated by / not required to file statements periodically, before any other Government/statutory Authority like, CBSE Board, AICTE, National Medical Commission, MCA etc.	No
18	During the period relevant to the Asst. year 2022-23 to 2025-26, in any of the years the NPO is in receipt of Membership Fee	No
19	Have you paid any tax as Advance tax or self-assessment tax during the period relevant to the Asst. year 2022-23 to 2025-26	No
20	During the period relevant to the Asst. year 2022-23 to 2025-26, have you made amendments to the Objectives but not obtained Re-registration	No
21	Whether on or after 01.04.2021, any proceedings u/s.132/132A/133A were initiated in the case of the NPO.	No
22	During the period relevant to the Asst. year 2022-23 to 2025-26, have the auditors pointed out in their audit report any violations attracting the provisions of Sec 12AB (4)	No
23	Whether any cancellation of registration/approval was initiated / done, under Income Tax Act, on or after 01.04.2021 against the NPO	No

Answers to questions in specified Excel format is attached.

File: AAATI0679PAnsTo12AB_PartB1AndPartB2QstnrNew.xlsx

Thanking You, Yours Sincerely,



Prasanta Mahapatra

Dr. Prasanta Mahapatra