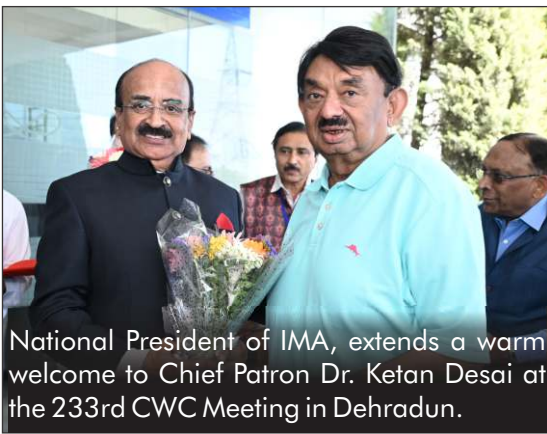




IMA NEWS

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National President of IMA, extends a warm welcome to Chief Patron Dr. Ketan Desai at the 233rd CWC Meeting in Dehradun.



Dr. Sarbari Dutta, Secretary-General, IMA shared message on "World Environment Day."



National President of IMA, extends a warm welcome to Dr Anilkumar J Nayak, National President Elect at the 233rd CWC Meeting in Dehradun.



Dr Dilip Bhanushali, National President, IMA represented IMA at the World Health Summit Regional Meeting at Bharat Mandapam, Delhi



IMA delegation met Dr. Jitendra Singh, Hon'ble Minister of State (Independent Charge) of the Ministry of Earth Sciences reaffirming commitment to national healthcare. Leaders assured 24x7 medical support across the country.





Dr. Dilip Bhanushali, National President, IMA accompanied by National President-Elect, IMA, Dr Anilkumar J. Nayak and Past National President, IMA, Dr Vinay Aggarwal visited the office of Shri Dharmendra Pradhan, Education Minister, Government of India. During the visit, Education Minister officially unveiled the "IMA Blood Banks Coffee Table Book".



Heartiest congratulations to Ms. Komal Yadav, Mr. Deepanshu, Mr. Avinash Kumar Maddheshiya, Mr. Puran Chand Tripathi for being awarded the prestigious Dr. Surendra & Gayatri Garg Medical Students Scholarship Award, instituted in the memory of Late Dr. M. G. Garg, Past National President, IMA, in recognition of your academic commitment and potential.



A warm welcome to the National President at the Mumbai West Branch. The President inaugurated the program with the traditional lamp lighting ceremony.



Dr. Sarbari Dutta, Honorary Secretary General of IMA, visited the Nursing Council in Baroda along with Dr. Anilkumar J. Nayak, President-Elect, IMA



Delegation from IMA Hyderabad City Branch and IMA Telangana State led by National President meeting the Honourable Health Minister of Telangana regarding CEA and Violence.

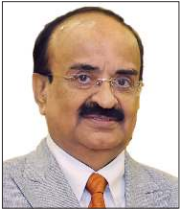


NBCC layout plan of the new building, approved and signed by IMA office bearers.





From the Desk of National President



Dear Friends, Namaskar!

We congratulate the armed forces of the country under the dynamic leadership of our honourable Prime Minister Shri Narendra Modi for giving Pakistan a befitting reply through Operation Sindoor. IMA through our Disaster Management committee had activated all branches to be ready to meet any eventuality and had written to honourable Prime Minister regarding our wholehearted support and our preparedness to provide medical assistance as and when required.

We had a very successful CWC meeting at Dehradun and are following up on the decisions taken therein. The Bhoomi Pooja of our New IMA building will be held in June and will pave the way for erecting a superb edifice reflecting the aspirations of all the IMA members. The formation of all the Committees is complete and I urge them to discharge their duty with commitment and zeal.

The statement issued by the Minister of State for Health regarding the integrated course at JIPMER is unfortunate. IMA HQs immediately swung into action. After a meeting of the Action Committee, Social Media committee directives were issued to all the state branches to sensitize the public, represent to the state government regarding the ill effects of such a move. We have dispatched letters to the Honourable Health Minister, NMC and plan to meet them to convey our position and call for avoiding such courses. IMA respects all systems of medicines, wants them to maintain their purity and progress but is strongly opposed to the idea of integrating different streams of medicine. Mixopathy will be deleterious to the patients and will sound the death knell for modern medicine. The twitter storm by the MSN and JDN was the initial step and we will intensify our opposition in consultation with the members.

The HPV Vaccination training in association with FOGSI is being conducted all across the country. While a few states have shown good participation we are way behind our target of training 50,000 IMA doctors. I urge you to register today, get yourself trained in this important initiative and obtain your certificate. Although our membership drive with discounted rate is completed, I urge you all to increase our membership so that we can effectively tackle all the issues faced by the medical fraternity.

Finally, please contribute to the IMA new Building Fund and the Legal Fund and strengthen our association.

Long Live IMA

Dr. Dilip Bhanushali
National President, IMA

**From the Desk of Honorary Secretary General**

Dear Esteemed Members,

Warm greetings to all members of the Indian Medical Association.

I extend my heartfelt congratulations to the valiant armed forces of our nation for their resolute action and befitting response through Operation Sindor, under the visionary leadership of our Honourable Prime Minister Shri Narendra Modi. We have also communicated our wholehearted support and medical readiness to the Honourable Prime Minister. IMA delegation met Hon'ble Minister Dr. Jitendra Singh, reaffirming commitment to national healthcare. Leaders assured 24x7 medical support across the country

The whole country has shaken to hear the news of crash of Air India airplane. The loss of precious lives and the pain suffered by the families of the deceased and injured is truly beyond words. We stand in solidarity with the families of the victims. We also shocked to note the fire tragedy at the B.J. Medical College and Hospital Hostel in Ahmedabad, which claimed the lives of young medical students and doctors, and left several others seriously injured. These young professionals were the future of our nation's healthcare, and their loss has left a deep void. While the Tata Group has announced a compensation of Rs. 1 Crore to the family members of the victims who died during the plane crash, we had requested Tata Group to extend similar compensation and assistance to the families of the deceased and the injured students and doctors of B.J. Medical College. Such a gesture would go a long way in showing solidarity with the medical fraternity, especially at a time when they need compassion and reassurance.

Doctors Day is celebrated annually on July 1st in India to honor the birth and death anniversary of Dr. B. C. Roy, a legend in the medical profession. For Doctors Day 2025, the Indian Medical Association (IMA) has requested all State and Local Branches to mark the occasion by felicitating 5–10 senior doctors for their contributions, organizing health check-up camps for the public and medical professionals, conducting a blood donation camp, hold symposiums on medical issues, and arranging public engagement events such as rallies, walkathons, or cyclothon. Branches are also encouraged to display informative posters, organize press conferences or release press notes, and submit reports with photographs of their activities to IMA Headquarters.

On behalf of the 4 lakh doctors of India, IMA earnestly requested the concerned authorities to address the concerns of the medical fraternity such as Violence against Doctors, Mixopathy, Consumer Protection Act, Clinical Establishments Act, Goods and Services Tax (GST) and PCPNDT Act with urgency and empathy. We stand united in our mission to serve the nation's health, and we seek the Government's partnership in creating a healthcare system that is safe, fair, and future-ready

The recent statement from the Minister of State for Health regarding the integrated course at JIPMER has caused significant concern. IMA Headquarters responded by involving the IMA Standing Committee for Action, and issuing directives through the Social Media Committee to all state branches. Letters have also been sent to the Honourable Health Minister and the National Medical



Commission (NMC), with plans for further engagement to ensure our position is clearly communicated and such proposals are reconsidered. While we respect all systems of medicine and support their independent growth, IMA strongly opposes the integration of disparate medical streams. Such “mixopathy” poses a serious threat to patient safety and undermines the scientific foundation of modern medicine.

I am pleased to inform you that the Bhumi Poojan for our New IMA Headquarters building is scheduled on 23rd June 2025. Dr Ketan Desai, Our Chief Patron will ceremoniously lay the foundation stone during the Bhumi Pujan of the new IMA Headquarters building. This event will be a landmark occasion in our journey and a reflection of the collective aspirations of IMA members across the country. I request each and every member to donate for the IMA HQs building for the sense of belonging.

Though our membership drive at discounted rates has concluded, I appeal to all members to continue expanding our fold. A stronger IMA ensures a more powerful voice to advocate for the concerns and rights of the medical fraternity.

Let us stand united, as always, to uphold the dignity of our profession, support each other in times of adversity, and guide policy through collective expertise and ethical leadership.

Long Live IMA...

Dr. Sarbari Dutta
Honorary Secretary General, IMA



**DECISIONS OF THE CWC MEETING HELD ON 5TH & 6TH APRIL, 2025 AT DEHRADUN**

To,
The Presidents and Hony. Secretaries
All State Branches of IMA

Dear Sir,
Greetings from IMA HQs!

This has reference to the successful conduction of our 233rd meeting of the Central Working Committee held on 5th & 6th April, 2025 at Dehradun. Following are the decisions taken by the above CWC :

1. The efforts for Central Act on violence will be continued by IMA HQs. In the meantime all the state branches are directed to work with their State Governments to incorporate the amendments of Epidemic Diseases Act 2020 into their State Acts.
2. The efforts to exempt medical professionals from Criminal prosecution will be continued.
3. Repeal of PCPNDT Act in its present form and re-enacting the same with mandatory detection of sex of the foetus and tagging as well as safeguarding all unborn children irrespective of sex to delivery is the demand of IMA. Both female foeticide and infanticide are heinous crimes. IMA stands for the safety of the girl child from the moment of conception.
4. Mixopathy is acknowledged as the biggest threat to the profession of modern medicine. No effort will be spared to stop this catastrophic Initiative.
5. IMA reiterates its opposition to NExT.
6. All efforts to expedite the construction of IMA HQs Building will be taken on war footing basis.
7. IMA will work towards exemption of medical professionals from the ambit of CPA.
8. IMA demands to abolish GST on drugs, medical equipments, hospital beds and Health Insurance.
9. IMA HQs will work with the MoH to exempt hospitals less than 50 beds from Central CEA. The state branches are directed to work with their respective State Governments to do the same in their state legislations.
10. IMA ethical branding of Clinical Establishments will be implemented by IMA HBI.

In addition to the above, you are requested to send us the names of members from your State to educate 50,000 members under HPV Vaccination Programme in collaboration between FOGSI & IMA.

Please write to your State Governments requesting them to exempt clinics and nursing homes and hospitals less than 50 beds from the ambit of CEA. We have successful examples of Haryana and Bihar (copies attached), where such exemptions were granted.

Please make necessary efforts to strengthen your State Acts against violence towards medical professionals. This includes advocating for the declaration of hospitals as "safe zones" and ensuring that acts of violence are made a non-bailable offense with a minimum of 7 years of punishment. Please write to your State Governments requesting them to incorporate amendments to the Epidemic Disease Act 2020 into your respective State Acts concerning violence against doctors.

This is for your information and necessary action.

With kind regards,

Yours sincerely,

Dr. Dilip Bhanushali
National President, IMA HQs

Dr. Sarbari Dutta
Hony. Secretary General



Press Release

The Indian Medical Association (IMA), the largest association of doctors practicing modern medicine in India, remains steadfast in its dual commitment—to safeguard the rights and interests of medical professionals and to promote the health and well-being of the community at large. With a membership of 3.8 lakh doctors across 32 State Branches and 1800 Local Branches covering nearly every district in India, IMA is a vibrant and democratic platform dedicated to upholding the dignity, honor, and social security of the medical fraternity. The Association is deeply committed to ensuring quality healthcare for every citizen and preserving the autonomy of the medical profession.

IMA is convening its 233rd Central Working Committee Meeting on 5th and 6th April, 2025, in the spiritual and scenic setting of Dehradun. Around 350 medical professionals from across the nation are participating in this significant event to deliberate on key issues concerning the medical profession and public health.

IMA has consistently worked hand-in-hand with the Government in major health initiatives including polio eradication, tuberculosis elimination, and the COVID-19 pandemic response. We take pride in the contribution of our fraternity, even as we mourn the loss of nearly 2,000 doctors who sacrificed their lives in the line of duty during the COVID-19 crisis.

Below are the current concerns and demands of the medical fraternity:

- **Violence Against Doctors:** The increasing incidents of violence against doctors and healthcare institutions remain a grave concern. The recent tragic episode at R.G. Kar Medical College has shaken the medical community and the nation. While 25 States have enacted local laws, we strongly reiterate our demand for a Central Legislation to address this issue comprehensively. Recently a delegation from IMA met Shri Amit Shah Ji, Hon'ble Union Home Minister, and submitted our representation on this urgent matter. He assured us of the Government's empathetic and serious consideration. IMA demands that such violence be made a non-bailable offence with a minimum punishment of seven years, applicable across the country.
- **Mixopathy:** IMA respects all systems of medicine, each with its unique strengths and heritage. However, forced integration or "Mixopathy" poses a serious threat to patient safety and the scientific integrity of healthcare. IMA considers this an impending health catastrophe. We urge the Government to uphold the purity of modern medicine and withdraw efforts to forcibly integrate different medical systems. An informed, patient-driven choice remains the only ethical and effective model.
- **Consumer Protection Act (CPA):** The sacred doctor-patient relationship is built on trust and should not be subject to commercial scrutiny. IMA believes that bringing medical services under CPA has led to the commercialization of this relationship, causing harm to both doctors and patients. We strongly urge the Government to exempt the medical profession from the CPA and decriminalize medical negligence. This demand was again put forth to the Hon'ble Union Home Minister during our recent meeting.
- **Clinical Establishments Act:** IMA appeals to the Government to exempt small and medium hospitals (up to 50 beds) and clinics from the Clinical Establishments (Registration and Regulation) Act, 2010, to reduce compliance burdens and encourage grassroots healthcare delivery.
- **Goods and Services Tax (GST):** Healthcare is not a commodity. Taxing the sick is unjust. IMA strongly opposes GST on health services, medical equipment, and life-saving drugs. We demand that GST on healthcare be removed or drastically reduced, life-saving medications and medical equipment be



made GST-exempt.

- **HPV Vaccination:** IMA fully supports the inclusion of the HPV vaccine in the Universal Immunization Programme to prevent cervical cancer, one of the leading causes of cancer-related deaths in Indian women. We are ready to partner with both Central and State Governments to roll this out effectively.
- **PCPNDT Act:** While IMA supports the spirit of the PCPNDT Act, we urge the Government to re-visit its implementation. The responsibility of protecting the girl child lies with society and the Government—not solely on the shoulders of medical professionals. Harassment of doctors under this Act must end.
- **"Aao Gaon Chalen" Initiative:** Through our "Aao Gaon Chalen" (Let's Go to the Villages) initiative, IMA calls upon every State and Local Branch to adopt at least one village to provide essential health services. This initiative aims to bridge the urban-rural healthcare divide and strengthen grassroots medical care.

In Conclusion:

On behalf of the 4 lakh doctors of India, IMA earnestly requests the Hon'ble Government to address the concerns listed above with urgency and empathy. We stand united in our mission to serve the nation's health, and we seek the Government's partnership in creating a healthcare system that is safe, fair, and future-ready.

Dr. Dilip Bhanushali

National President, IMA

Dr. Sarbari Dutta

Hony. Secretary General, IMA



6th April, 2025 Dehradun

Press Release

The Indian Medical Association (IMA), the largest association of doctors practicing modern medicine in India, represents over 3.8 lakh doctors through 1,800 local branches across 32 state branches.

The IMA convened its 233rd Central Working Committee Meeting on April 5th and 6th, 2025, in the serene and spiritual surroundings of Dehradun. Over 300 medical professionals from across the country participated in the meeting, where a wide range of pressing issues concerning public health and the medical profession were thoroughly discussed.

The IMA has consistently worked in close collaboration with the Government on major public health initiatives, including polio eradication, tuberculosis elimination, and the COVID-19 response. However, the following longstanding concerns of the medical fraternity were deliberated in depth:

Violence Against Doctors: The members strongly demanded for a Central Law for Violence Against Doctors. Members further demanded that violence against doctors should be made a non-bailable offense, with a minimum punishment of seven years, applicable uniformly across the country.

Mixopathy: While the IMA respects all systems of medicine, members voiced serious concerns over the forced integration of different medical systems. The House urged the Government to uphold the integrity of modern medicine and withdraw such initiatives to safeguard patient safety and scientific standards.



Consumer Protection Act (CPA): The House recommended that the medical profession be exempted from the CPA and called for the decriminalization of medical negligence, highlighting the unique nature and complexity of medical practice.

Clinical Establishments (Registration and Regulation) Act, 2010: Acknowledging the vital role of small and medium-sized hospitals in India's healthcare system, the IMA urged the Government to exempt hospitals with up to 50 beds and small clinics from the Act to reduce the compliance burden and support community-level healthcare.

Goods and Services Tax (GST): While the IMA is not opposed to GST in principle, it emphasized that healthcare is not a commodity. Taxing the sick is unjust. The Association demanded that GST on healthcare services, life-saving medicines, and essential medical equipment be removed or significantly reduced.

HPV Vaccination: Members fully endorsed the inclusion of the HPV vaccine in the Universal Immunization Programme to combat cervical cancer, a leading cause of cancer-related deaths in Indian women. The IMA pledged to partner with the Central and State Governments to ensure its effective implementation.

PCPNDT Act: While supporting the objective of protecting the girl child, the IMA emphasized that responsibility must be shared by society, families, and the Government, not solely borne by medical professionals. The Association called for an end to harassment of doctors under this Act.

"Aao Gaon Chalen" Initiative: Members appreciated the progress of this rural health outreach program and reaffirmed their commitment to adopt villages and provide essential healthcare services, thus bridging the urban-rural healthcare gap.

IMA End TB Initiative: Updates on tuberculosis management were shared with members to enhance their clinical approach and reinforce the IMA's commitment to ending TB in India.

Antimicrobial Resistance (AMR): The issue of AMR was discussed in detail, and members were guided on strategies to strengthen IMA's campaign against AMR, including the rational use of antibiotics.

Ethical Branding: The IMA emphasized the need for ethical Branding of hospitals, where healthcare institutions proactively assess and certify their adherence to ethical and quality standards, promoting accountability and trust in the healthcare system.

IMA thanked Dr K C Sharma, President IMA Uttarakhand, Dr D D Choudary, Honorary Secretary, Uttarakhand, and the entire team for the great efforts in organising a wonderful CWC at Dehradun.

The 233rd Central Working Committee Meeting concluded with a renewed commitment to public health, professional dignity, and equitable healthcare delivery across India.

Dr. Dilip Bhanushali
National President, IMA

Dr. Sarbari Dutta
Honorary Secretary General, IMA



**233rd MEETING OF THE CENTRAL WORKING COMMITTEE OF IMA
5TH & 6TH APRIL, 2025 AT DEHRADUN, UTTARAKHAND**





**233rd MEETING OF THE CENTRAL WORKING COMMITTEE OF IMA
5TH & 6TH APRIL, 2025 AT DEHRADUN, UTTARAKHAND**





REQUEST FOR CONSIDERATION OF GST-RELATED ISSUES AFFECTING MEDICAL PRACTITIONERS AND HEALTHCARE INSTITUTIONS.

To
Shri Pankaj Kumar Singh
Additional Secretary

GST Council, New Delhi

Respected Sir,

On behalf of the Indian Medical Association (IMA), we extend our sincere gratitude to the esteemed members of the GST Council for taking the time to meet with our representatives. We deeply appreciate your willingness to engage in discussions regarding the GST-related challenges faced by medical practitioners, hospitals, and nursing homes.

As per our discussion in the meeting, we would like to formally outline the critical issues that require the Council's urgent attention:

1. Request for Reduction in GST on Essential Medicines: We request you to exempt the following drugs from GST as they are lifesaving and or used on a daily basis for common medical conditions like diabetes mellitus, hypertension, chronic kidney disease, heart disease, collagen vascular diseases. We also request you to ensure quality of generic medications being sold.

- (i) **Anti-cancer drugs** including chemotherapy, targeted therapies, immunotherapy.
- (ii) **Antidiabetic drugs** including insulin, sulfonylureas, SGLT2 inhibitors, gliptins, GLP1 analogues, alpha glucosidase inhibitors, pioglitazone and metformin.
- (iii) **Antihypertensives** including ACE inhibitors, Angotensin receptor blockers, alpha blockers, calcium channel blockers, betablockers.
- (iv) **Cardiac medications** including antiplatelets, novel oral anticoagulants, heparins, statins, antianginals, sacubital- valsartan, thrombolytics, GP2B 3A inhibitors, diuretics.
- (v) **Drugs used in chronic kidney disease** including erythropoetin, parenteral iron, alpha keto analogues, phosphate binders, antihyperkalemic drugs.
- (vi) **Drugs used in collagen vascular diseases** including monoclonal antibodies, disease modifying antirheumatic drugs (hydroxychloroquine, methotrexate, leflunamide, sulfasalazine), steroids
- (vii) **Intravenous immunoglobulin** used in Guillian Barre Syndrome etc.
- (viii) **Drugs used in hematological conditions** like hemophilia, platelet disorders, aplastic anemia, myelodysplastic syndromes, multiple myeloma
- (ix) **Drugs for osteoporosis** - Terparatide, denosumab
- (x) **Drugs for COPD, Bronchial Asthma-** Bronchodilators, inhalers, antihistaminics
- (xi) **Drugs for thyroid disorders:** Thyroxine and antithyroid drugs
- (xii) **Antimicrobials:** Antibiotics, antifungals and antivirals



2. Request for Reduction in GST on Medical Equipment: The cost of medical equipment significantly affects the operational expenses of hospitals and nursing homes, ultimately impacting the cost of healthcare services provided to patients. We urge the GST Council to consider reducing the GST rates on critical medical equipment to support the healthcare infrastructure and make healthcare more affordable for the public.

3. Challenges in GST and TAN Registration for IMA Branches: Various state and local branches of IMA have been facing significant hurdles in obtaining GST registrations and TAN numbers due to the nomenclature "Indian Medical Association." The system's interpretation of the name has created procedural roadblocks, leading to compliance difficulties. We seek the GST Council's intervention to facilitate a streamlined registration process that acknowledges the distinct operational identities of various IMA branches.

4. Proposal to Remove GST on Hospital Beds: Currently, GST is being levied on hospital beds, which directly increases the cost of hospitalization for patients. Given that hospital beds are a fundamental necessity in medical treatment rather than a luxury service, we propose the complete removal of GST on hospital beds to ensure that healthcare remains affordable and accessible for all.

5. GST on health insurance should be exempted to make essential healthcare more affordable and accessible for all. Tax relief in this sector would ease the financial burden on individuals, especially during medical emergencies.

6. GST Demand on Membership Fees (2017–2021) and Kerala High Court Ruling: The GST department has raised a substantial tax demand on the membership fees collected by IMA between 2017 and 2021. This has resulted in severe working capital constraints, impacting IMA's ability to support its members and contribute effectively to the healthcare sector.

The Kerala High Court in W.P(C) Nos. 21297 & 23853 of 2023 (Indian Medical Association, Kerala State Branch v. Union of India & Ors.) ruled that the retrospective application of GST on membership fees from July 1, 2017, was unconstitutional and granted **prospective applicability from January 1, 2022**.

However, IMA had already started paying GST on membership fees from **April 1, 2021**—resulting in an **excess payment for nine months**. Given this ruling, we **request a refund or adjustment of the excess GST paid**.

Additionally, **interest on the GST demand** related to membership fees, which was due in **March 2023**, **has accumulated to approximately Rs. 64 lakhs** as of today. Considering the legal precedents set by the Kerala High Court ruling and the financial burden imposed on a professional non-profit organization, **IMA formally requests the GST Council to waive the interest liability** in accordance with principles of fairness and justice.

Conclusion

We appreciate the GST Council's continued support and request a favorable resolution on the above matters. We remain available for any further discussions or clarifications as needed and look forward to your guidance on the next steps.

Thank you for your time and consideration.

Dr. Dilip Bhanushali
National President, IMA

**IMPORTANT UPDATE: IMA KERALA WINS GST CASE IN HIGH COURT**

To

The President and Hony. Secretaries
All State Branches of IMA

Dear Doctor,

I am pleased to inform you that the IMA Kerala State Branch has secured a favorable verdict in the GST case from the Division Bench of the Kerala High Court. The judgment clearly states that GST cannot be levied on Associations without an amendment to the Constitution of India.

While the High Court's decision is entirely in favor of IMA, there remains a possibility that the Tax Department may challenge the verdict in the Supreme Court.

In light of this, it is strongly recommended that we continue to levy GST until the matter reaches its final conclusion. This precautionary measure will help and avoid any future risk if the above Order gets overturned at a later stage.

You are requested to disseminate this information to all local branches under your jurisdiction.

We will keep you updated on any further developments as and when they occur.

Thanking you,

Dr. Dilip Bhanushali
National President, IMA

Dr. Sarbari Dutta
Hony. Secretary General, IMA

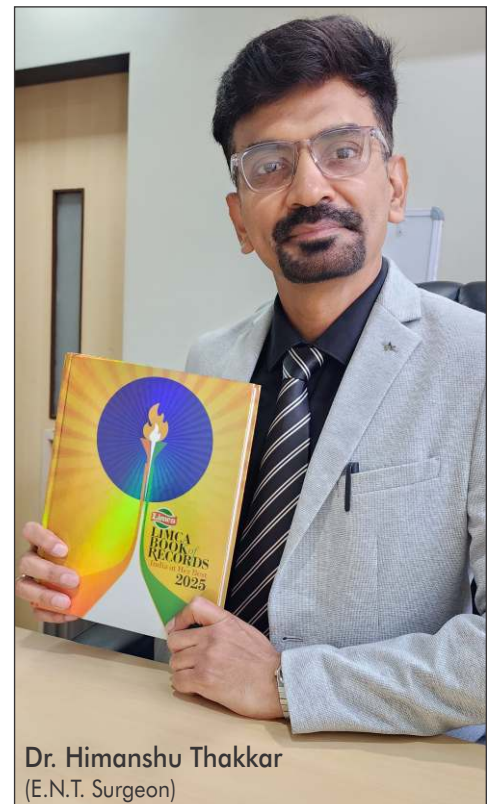


Renowned ENT surgeon of Rajkot, Dr. Himanshu Thakkar, has been honored with a prestigious record in the "**Limca Book of Records 2025**" under the Medical Marvels category." **LARGEST NASAL POLYP REMOVED**" successfully performed a rare endoscopic surgery to remove an 8 cms×2.5 cms long nasal polyp through natural nasal opening of 55-year-old Male patient without any external incision or scar.

This remarkable achievement places Dr. Thakkar's name in the world-renowned Limca Book of Records, making it a proud moment for Rajkot, Gujarat. Speaking about the honor, Dr. Thakkar said, "It is a matter of pride, privilege, and honor to be recognized in such a prestigious world record book."

Dr. Thakkar has been practicing ENT surgeon for over 23 years and runs Dr. Thakkar's ENT and Dental Surgical Hospital at Vidyanagar Main Road, Rajkot. He previously earned a place in the India Book of Records 2023 for endoscopically removing a plastic whistle stuck for 7 years in a boy's windpipe.

He was past secretary of Indian Medical association Rajkot , past president of ENT Society of Rajkot.



Dr. Himanshu Thakkar
(E.N.T. Surgeon)



To,
Shri J. P. Nadda Ji
Hon'ble Minister of Health & Family Welfare
Nirman Bhawan, New Delhi

Respected Sir,

Greetings from Indian Medical Association!

IMA is a largest Association of medical practitioners practising modern system of medicine throughout the country remains committed to upholding the standards of ethical, evidence-based healthcare and ensuring the well-being of the nation. As a vital stakeholder in the healthcare delivery system, IMA has consistently contributed to shaping public health policy and strengthening the doctor-patient relationship. In view of recent developments and ongoing challenges faced by the medical fraternity, we seek your kind attention and urgent intervention on the following issues of concern. While this list does not encompass all our concerns, it highlights the most pressing issues that we believe merit immediate attention from the Government of India:

Inter-Ministerial Committee:

This is to draw your kind attention towards the Inter-Ministerial Committee constituted under the Chairmanship of Additional Secretary (Health), Ministry of health & Family Welfare, Govt. of India to examine the issues raised by Indian Medical Association. After having multiple meetings, the above Committee issued its Report. Although this Committee had given its positive report, but it has not been seen the light of the day.

We are once again, submitting our following demands which are most pressing issues that we believe immediate attention from the Government of India:

IMA Health Manifesto 2024:

IMA had prepared a Health Manifesto -2024 which includes IMA's concerns related to health and policy positions. Through this manifesto, IMA reaffirms its commitment to promoting the highest standards of physical, mental, and social well-being across all sections of society. IMA urged the Government to recognize health as a fundamental human right and to develop a comprehensive public health strategy.

We submit this manifesto for your kind consideration, once again, and support in taking forward its key recommendations.

Violence against Doctors:

23 State Hospital protection laws have not brought solace to doctors against violence. IMA urgently appeals for a comprehensive Central Law to address the escalating violence against doctors and healthcare establishments. Despite repeated engagements with the Government—including draft legislations and the temporary measures under the Epidemic Diseases (Amendment) Act, 2020—incidents of violence continue, with inadequate FIRs and few convictions under existing state laws.

Given the national scope and the vulnerability of healthcare professionals in their workplaces, we believe a strong deterrent in the form of a Central Act is imperative. We respectfully request your kind consideration and support in enacting such legislation, and in urging State Governments to strengthen their own laws by:

Incorporating the 2020 amendments of the Epidemic Diseases Act, and Adopting proven protocols like Kerala's "Code Grey" for prevention and response.

This step is essential to ensure the safety and dignity of the medical community and uphold the



fundamental right to life.

IMA demands enactment of a strong Central Act against violence on doctors and hospitals. Declare Hospitals and Health Care institutions as safe zones.

Consumer Protection Act:

We wish to draw your attention to a significant matter concerning the Consumer Protection Act, 2019 (CPA 2019) and its implications for the healthcare sector. As outlined in the Consumer Protection Act Bill, 2018, there is a clear legislative intent to exclude healthcare services from the purview of CPA 2019. In light of this, we kindly request that you notify an executive order detailing this legislative intent, ensuring clarity and legal certainty for both healthcare providers and consumers.

There is no criminal intent in any treatment procedure. Criminal prosecution of doctors is self-defeating. Defensive medicine affects patient care and the cost.

Furthermore, we humbly suggest that a dedicated Medical Malpractice Act be enacted, incorporating a provision for capping of compensation. This measure would not only protect healthcare professionals from disproportionate litigation but would also ensure that consumers receive fair and timely redress in cases of genuine malpractice. Exempt the medical profession from criminal prosecution.

PCPNDT:

Your further attention is drawn regarding the repeal of PCPNDT Act. IMA puts up to the Government for a change in the policy of Save the Girl Child Initiative. The current PCPNDT Act after 3 decades of implementation has failed to reverse the sex ratio. It has inflicted harassment on the doctor-community in legitimate practice of the profession. It is in fitness of things to detect the sex of the child and provide protection and oversight until the girl child is delivered. There cannot be a medical solution to a social evil. The culprits who commit female foeticide or infanticide should be punished.

Bond Policy

The bond system for medical graduates in India is a contract between the student and the state government or college authority to fulfill certain conditions, such as serving in rural areas or providing medical expertise in the state of their education. If the conditions are not met, the student must pay a hefty penalty to the state or institute.

IMA demands abolition of the Bond system for medical students and graduates.

Clinical Establishment Act:

Exempt small and medium hospitals up to 50 beds and clinics from The Clinical Establishments (Registration and Regulation) Act 2010

We remain hopeful and confident that, under your esteemed leadership, the concerns of the medical fraternity will continue to be addressed with the same commitment and responsiveness as in the past.

Thanking you and with kind regards

Yours sincerely

Dr Dilip Bhanushali
National President, IMA



**EXECUTIVE ORDER ON CRIMINAL PROSECUTION OF DOCTORS.
AND CENTRAL LAW TO PROTECT HEALTHCARE PROFESSIONALS AGAINST VIOLENCE.**

To,
Shri Amit Shah Ji
Hon'ble Union Minister of Home Affairs
Government of India
New Delhi.

Subject: 1.Executive Order on Criminal Prosecution of Doctors.
2.Central Law to Protect Healthcare Professionals Against Violence.

Respected Sir,

This has reference to our letter No. IMA/HSG/49/206/793 dt. 18th March, 2025 (Copy attached) presented to you during our personal visit at your office on 20th March, 2025.

Sir, IMA appreciates your speech in the Lok Sabha on 20th December, 2023 regarding the decriminalization of medical negligence in the Parliament.

The IMA thanks the Government for exempting doctors from enhanced punishment under clause 106 of BNS and retaining IPC Section 88 as BNS Section 26.

As requested to you earlier during our personal visit to your office, we once again request you to kindly consider the following demands at the earliest:

- Section 26 of BNS should be prioritized in investigations involving doctors.
- Section 106 should apply only when gross negligence is established, as per the Supreme Court judgment in Jacob Mathew vs. State of Punjab.

Additionally, the IMA expresses deep concern over increasing violence against doctors, citing a recent tragic incident in Kolkata. It urges:

- Exemption of doctors from the Consumer Protection Act to help restore trust in the doctor-patient relationship.
- A strong Central Law to prevent violence against healthcare workers, modelled after the Epidemic Diseases (Amendment) Ordinance, 2020, since existing state laws have proven ineffective.

With kind regards,

Yours sincerely,

Dr. Dilip Bhanushali
National President, IMA

Dr. Sarbari Datta
Hony. Secretary General IMA

**ALL STATE AND LOCAL BRANCHES ARE REQUESTED TO OBSERVE DOCTORS DAY IN A BEFITTING MANNER**

To
All Presidents and Hony. Secretaries of IMA State Branches
All Presidents and Hony. Secretaries of IMA Local Branches

Dear Doctor,

Greetings from Indian Medical Association Hqs!

JULY 01, Doctors Day every year is a special occasion for doctors in India. It is also the birth and death anniversary of the doyen of medical profession Dr. B. C. Roy.

This year also it has been decided that Doctors Day 2025 will be observed by all IMA State/Local Branches in a befitting manner.

All State and Local Branches are requested to observe the following activities in their State/Local Branches :-

1. Felicitate around 5-10 Senior Doctors of your State/Local Branch for their contribution towards the medical profession.
2. Should organise medical Health check-up camps for the public as well as for the doctors and their family members.
3. Should organise Blood Donation Camp on any day between 1st -7th July, 2025.
4. Should organise a Symposium on various issues related to the Doctors / medical profession.
5. Should organise the Health Awareness Rallies/Walkathon/ Cyclothon involving doctors and the general public.

You can create some posters/pamphlets/hoardings/placards etc. which can be displayed at members' clinics / hospitals on the occasion of Doctors Day.

Please also organize a Press Conference or issue a Press Release for the activities to be conducted on the occasion of the Doctors Day.

You are requested to kindly send your report alongwith photographs to IMA (Hqs.) at the earliest.

With kind regards,

Yours sincerely,

Dr. Dilip Bhanushali
National President, IMA

Dr. Sarbari Dutta
Honorary Secretary General, IMA



Press Release

IMA Extends Congratulations to Indian Armed Forces for Operation Sindoor Reaffirms Commitment to National Service and Healthcare Support

Indian Medical Association (IMA), the largest association of doctors practising modern system of medicine in India, representing over 4 lakh doctors across 1,800 local branches and 32 state branches, expresses its heartfelt congratulations to the Indian Armed Forces for their decisive and courageous action—Operation Sindoor—in response to the recent terrorist attack in Pahalgam.

As an organization with deep-rooted commitment to the values of service, duty, and nation-building, IMA stands in full solidarity with the Government of India, under the visionary leadership of Hon'ble Prime Minister Shri Narendra Modiji. We appreciate the Government's steadfast approach in countering threats to national security and ensuring the safety of every citizen.

In this critical hour, the entire medical fraternity under the banner of IMA reaffirms its readiness to serve the country. We remain fully prepared to provide all necessary healthcare services, as required. IMA pledges its complete cooperation. Our members are committed to standing shoulder to shoulder with our armed forces, government agencies, and fellow citizens to ensure the health and safety of our nation.

Jai Hind.

Dr. Dilip Bhanushali
National President, IMA

Dr. Sarbari Dutta
Hony. Secretary General, IMA

INDIAN MEDICAL ASSOCIATION Salutes the Indian Armed Forces!



Congratulations on the successful

OPERATION SINDOOR

“

IMA pledges its unwavering support and stands shoulder to shoulder with our Armed Forces and the Government in every endeavor

”

**"IMA HOSPITAL READINESS ADVISORY"**

Dear Colleagues,

Greetings from Indian Medical Association HQ.

You all are aware of present situation. As an organization of health care professionals, we have to be ready to deal with any emergency. Our health care facilities may require to provide all kind of surgical and critical care management.

IMA, through its IMA Standing Committee for Disaster Management has prepared a brief "IMA Hospital Readiness Advisory" and is ready to provide training in different aspects of Disaster Risk Reduction like :-

1. Awareness in Disaster Management
2. Family Preparedness for Disasters
3. Hospital Preparedness for Emergencies

BE PREPARED

Hospitals in war like situations need comprehensive preparedness encompassing Incident Command System, Regional Co-ordination and Resource Management.

The key elements include :

1. Hospital Preparedness
2. Regional Co-ordination with Network of nearby hospitals
3. Resource Management
4. Surge Capacity
5. Triage
6. Communication
7. Safety and Security

The International Federation of Redcross and Red Crescent Societies have stated "Health Care is most needed where it is most difficult to deliver."

To continue our services to the society in most difficult time in a most efficient way, IMA HQ urges to its members to BE PREPARED.

The suggested actions required are exhaustive but not limited to the following.

"IMA HOSPITAL READINESS ADVISORY"

- Form Hospital Incident Command System with Planning, Operation, Logistics, Finance, Administration etc. departments. Clearly define a command structure within a hospital to ensure efficient co-ordination.
- Develop a detailed plan outlining roles, responsibilities and procedures for handling mass casualties including treatment.
- Form two separate teams for Hospital and for Onsite treatment.
- Establish network with neighboring hospitals for transfer of patients as well as to share resources



and manpower if required. Also share the data of available ambulances.

- Develop plans for transporting patients to appropriate facility based on their needs and the available resources.
- Find out the surge capacity of the hospital.
- Define Triage area and Triage Officer.
- Prepare a list of Staffs, Vendors with their alternative contact details.
- Developed safety and security protocols and implement measures to protect hospital and staff.
- Establish effective communication channels to alert staff and patients.
- Maintain adequate stocks of essential resources like medicines, oxygen, blood etc.
- Training of staff.
- Be in contact with the local Disaster Management Authority and if require, work with them jointly.
- Develop a system for prioritizing resources and services to ensure the critical needs are met.
- Establish a system for tracking patients throughout the referral pathway.
- Essential medical and surgical services needs to continue in parallel.
- Identify non-essential services that can be temporarily reduced or suspended to free up resources and personnel.
- Provision of food, water, facility for sleeping etc. for staff during their extended working hours.
- Be ready to avoid or tackle the Post Traumatic Stress Disorders (PTSD) in staff.

Looking forward to your co-operation and enthusiasm.

With regards,

Dr. Dilip Bhanushali
National President, IMA HQs.

Dr. Sarbari Dutta
Hony. Secretary General IMA Hqs.

Dr. Chetan N Patel
Chairman
IMA Standing Committee for Disaster Management



PRESS RELEASE
Mixopathy
IMA Policy Statement

It is unfortunate that the Union Government seems to go ahead with its plans to unscientific mixing of systems of medicine. Reports indicate that the first integrative course mixing MBBS and BAMS would be started in the premier institution of JIPMER, Pondicherry.

IMA has pointed out several times that mixing of systems which are incompatible is an irreversible catastrophe. The life expectancy of an Indian has risen from mere 32 years in 1947 to 70.8 years in 2025. This has been possible because of eradication of diseases like smallpox and neonatal tetanus by vaccines and access to modern maternal and child health care. Role of antibiotics and other modern drugs in treating diseases like Tuberculosis, plague, cholera and Typhoid was a significant contributor. Advances in cancer care, advent of insulin and other drugs for Diabetes and Hypertension as well as huge strides in managing heart diseases and stroke have a significant role.

Not only China miserably failed in its experiment of mixing modern medicine and Chinese Traditional medicine this also resulted in decimation of their traditional medicine. In any case China is not India's role model in Health Care. We have a robust chain of Hospitals and Public Health services. With 779 medical colleges and 136325 MBBS doctors per year India has the largest number of medical colleges. In southern states the Doctor Population ratio has plummeted to below 1:500. Apart from anything else India is the frontier of medicine today. Infrastructure and expertise exists to undertake any medical intervention at a fraction of the cost than elsewhere. Indian doctors are the backbone of medical services in several western countries.

IMA fails to see any compelling reason or logic in the ill-advised Government move. IMA firmly believes that this misadventure will set back Health Care by a century. There are reasons to believe that this would be catastrophic to Ayurveda as well. Having failed to convince the Government, IMA has no option but to take the people into confidence. IMA appeals to the nation to resist this indiscretion for the Health of future generations. IMA appeals to qualified Ayurvedic physicians to defend their system. IMA respects all systems of medicine for their historic legacy. Let it be the choice of the patient to choose the system. Mixopathy takes away the right of the patient to choose care of his/her choice. Let all systems retain their pristine purity. Refrain from producing hybrid doctors who will be only qualified quacks.

IMA demands that the Government withdraw this regressive proposal in the interest of the Health of the People.

Dr. Dilip Bhanushali
National President

Dr. Sarbari Dutta
Honorary Secretary General, IMA



Indian Medical Association HQs



Dr. Anil J Nayak
President Elect.



Dr. R.V. Asokan
Imm Past President



Dr. Dilip Bhanushali
National President



Dr. Ketan Desai
Chief Patron,
Past President
IMA, WMA & MCI



Dr. Sarbari Dutta
Hony Secretary General



Dr Piyush Jain
Hony Finance Secretary

SAY NO TO MIXOPATHY



**IMA Junior
Doctors
Network**



**IMA Medical
Students
Network**

IMA OPPOSES UNION GOVERNEMENT'S PLAN

*to unscientific mixing of the Modern System of
Medicine with BAMS*

**We urge the government to withdraw the decision that allows Cross-Pathy.
Let each medical system flourish independently guided by its own qualified experts**

JOIN THE MOVEMENT

✗ Say NO to MIXOPATHY

✓ Say YES to Qualified Care

**Mixopathy- IMA Policy Statement**

To,
Shri Narendra Modi ji
Hon'ble Prime Minister of India
Government of India

Respected Sir,

Greetings from Indian Medical Association (Hqs.)! It is unfortunate that the Union Government seems to go ahead with its plans to unscientific mixing of systems of medicine. Reports indicate that the first integrative course mixing MBBS and BAMS would be started in the premier institution of JIPMER, Pondicherry.

IMA has pointed out several times that mixing of systems which are incompatible is an irreversible catastrophe. The life expectancy of an Indian has risen from mere 32 years in 1947 to 70.8 years in 2025. This has been possible because of eradication of diseases like smallpox and neonatal tetanus by vaccines and access to modern maternal and child health care. Role of antibiotics and other modern drugs in treating diseases like Tuberculosis, plague, cholera and Typhoid was a significant contributor. Advances in cancer care, advent of insulin and other drugs for Diabetes and Hypertension as well as huge strides in managing heart diseases and stroke have a significant role.

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IMA fails to see any compelling reason or logic in the ill advised Government move. IMA firmly believes that this misadventure will set back Health Care by a century. There are reasons to believe that this would be catastrophic to Ayurveda as well. Having failed to convince the Government IMA has no option but to take the people into confidence. IMA appeals to the nation to resist this indiscretion for the Health of future generations. IMA appeals to qualified Ayurvedic physicians to defend their system. IMA respects all systems of medicine for their historic legacy. Let it be the choice of the patient to choose the system. Mixopathy takes away the right of the patient to chose care of his/her choice. Let all systems retain their pristine purity. Refrain from producing hybrid doctors who will be only qualified quacks.

IMA demands that the Government withdraw this regressive proposal in the interest of the Health of the People.

Thanking you,
Yours sincerely,

Dr. Dilip Bhanushali
National President

Dr. Sarbari Dutta
Honorary Secretary General, IMA



भारतीय भेषज संहिता आयोग

स्वास्थ्य एवं परिवार कल्याण मंत्रालय, भारत सरकार
सेक्टर - २३, राज नगर,
गाजियाबाद - २०१ ००२, उत्तर प्रदेश, भारत



INDIAN PHARMACOPOEIA COMMISSION

Ministry of Health & Family Welfare, Government of India
Sector - 23, Raj Nagar
Ghaziabad- 201 002 (U.P.), INDIA

File No. P.17019/03/2025-DSA

Dated: May 13, 2025

Drug Safety Alert

The analysis of Adverse Drug Reactions (ADRs) from the PvPI database revealed the following;

S. No.	Suspected Drug	Indication(s)	Adverse Drug Reaction
1	Sulfamethoxazole + Trimethoprim	For the treatment of Urinary Tract infection; Respiratory-tract infection including Bronchitis, Pneumonia, infections in Cystic Fibrosis, Melioidosis, Listeriosis, Brucellosis, Granuloma Inguinale, Otitis Media, Skin infection, Pneumocystis Carinii Pneumonia.	Leukopenia

Healthcare Professionals, Patients/Consumers are advised to closely monitor the possibility of the above ADR associated with the use of above suspected drug. If, such reaction is encountered, please report to the NCC-PvPI, IPC by filling of Suspected Adverse Drug Reactions Reporting Form/Medicines Side Effect Reporting Form for Consumer (download from <http://www.ipc.gov.in>) or through **PvPI Helpline No. 1800-180-3024**.

INDIAN PHARMACOPOEIA (IP)
Official Book of Drug Standards in India

IP REFERENCE SUBSTANCES (IPRS) AND IMPURITIES
Official Physical Standards for Assessing the Quality of Drugs

NATIONAL FORMULARY OF INDIA (NFI)
Reference Book to Promote Rational Use of Generic Medicines

PHARMACOVIGILANCE PROGRAMME OF INDIA (PvPI)
WHO Collaborating Centre for Pharmacovigilance in Public Health Programmes and Regulatory Services

Tel No: +91-120-2783392, 2783400, 2783401;

E-mail: lab.ipc@gov.in;

Website: www.ipc.gov.in



IMAHQ INFLUENZA VACCINE PROJECT

Dear IMA Members,

We are happy to collaborate with DR REDDY’S LAB making available “FLUQUADRI (Sanofi)”, Influenza vaccine for you and your family members at a very discounted price at Rs. 930/- (Inclusive of GST). This is less than the dealer price also. You can immunize your family members easily at this opportunity.

You are requested to kindly fill the google form by clicking on the below mentioned link and send us your details as early as possible to order the same.

<https://forms.gle/XKuJwQuu3cCrDW866>

The vaccines shall be delivered at your doorstep within 72 hours. You can directly pay the vendor.

In case of any difficulty, please feel free to contact DR JAYESH LELE +91 981 981 2996 who will be looking after the easy hassle-free delivery.

This scheme is operational for 3 months so that fresh vaccines are available to members.

IMAHQ INFLUENZA VACCINE PROJECT



SPECIAL
DISCOUNTED PRICE
FOR IMA MEMBERS & FAMILY
MAXIMUM QTY. 5 PER MEMBER



Dr. Dilip Bhanushali
National President



Dr. Sarbari Dutta
Hony. Secretary General



Dr. Ketan Desai
Chief Patron, IMA
Past President-IMA, WMA & MCI



Dr. Piyush Jain
Honorary Finance Secretary



Dr. Jayesh Lele
Program Coordinator

in association with Dr.Reddy’s  – Makers of  SANOFI 



**INDIAN
MEDICAL
ASSOCIATION**



*Our unity and
growing membership
are the pillars of our
strength*



Dr. Pramod Sawant
@DrPramodPSawant



I have reviewed the issue at Goa Medical College and held discussions with the Health Minister. I want to assure the people of Goa that Dr. Rudresh Kuttikar will not be suspended.

The State Government and our dedicated medical team remain fully committed to ensuring the highest standards of healthcare for every citizen. We also appreciate the tireless efforts and invaluable service of our doctors, who continue to save lives.



DR KUTTIKAR WON'T BE SUSPENDED: CM



Dr. Anil J Nayak
President Elect.



Dr. R.V. Asokan
Imm Past President



Dr. Dilip Bhanushali
National President



Dr. Ketan Desai
Chief Patron,
Past President
IMA, WMA & MCI



Dr. Sarbari Dutta
Hony Secretary General



Dr Piyush Jain
Hony Fin. Secretary



IMA MEMBERSHIP FEE GST PROTOCOL

During our internal audit, it has come to our attention that the process of GST application and distribution on membership fee collections is inconsistent across branches. This poses a potential risk of non-compliance for both IMA HQ and certain State/Regional branches.

To address this, we have prepared the attached document outlining a standardized protocol that can be followed across all entities to ensure uniformity and compliance.

STANDARD PROTOCOL FOR MEMBERSHIP FEE COLLECTION, GST DISTRIBUTION, AND INVOICING ACROSS IMA BRANCHES

This communication lays down the standardized mechanism for:

- Collection of membership fees from members,
- Distribution of the collected fee among Local Branch, State Branch, and IMA HQ,
- Application of GST, and
- Invoicing and accounting treatment.

As per the GST Act, registration is mandatory for any entity whose aggregate gross receipts (including membership fees and all other collections) exceed INR 20 lakhs in a financial year.

Membership Fee Collection & GST Distribution

Collection Point

- The Local Branch collects the entire membership fee from the member, inclusive of applicable GST.
- GST is applicable only on the share of entities that are registered under GST.
- The member must bear the full cost of the fee and applicable GST upfront.

Distribution Mechanism

1. The Local Branch:

- Retains its own share + GST on its share, and
- Passes the State Branch's and IMA HQ's shares (with any applicable GST) to the State Branch.

2. The State Branch:

- Retains its own share + GST on its share, and
- Passes IMA HQ's share + GST to IMA HQ.

Invoicing & GST Treatment

1. Principle of Pure Agent & Taxable Value

- The Local and State Branches act as "pure agents" for the downstream shares (State and HQ, respectively).
- Therefore, only their own share (plus GST, if registered) is included in their taxable outward supplies.
- The pass-through shares of other branches are non-taxable supplies, and must be shown as reimbursable/pure agent transactions on the invoice.

2. How Invoices Should Be Raised

At the Local Branch Level:

If Registered under GST:

- Raise a GST invoice to the member only for its own share + GST.
- Mention State and HQ shares (including their GST) as "Non-taxable supplies (pure agent)" on the



invoice.

- Collect the total fee (including downstream shares + GST) but include only own share + GST in GST returns.

At the State Branch Level:

If Registered under GST:

- Raise a GST invoice to the Local Branch for its own share + GST.
- Mention IMA HQ's share + GST as non-taxable reimbursement (pure agent).
- Include only its own share + GST in GST returns.

At the IMA HQ Level:

Always Registered under GST:

- Raise a GST invoice to the State Branch for its share + GST.
- The State Branch will pass the full amount received from the Local Branch.

Example 1 : All Entities Registered

Entity	Share (₹)	GST (18%)	Total (₹)	Invoiced To	Included in GST Return
IMA Local branch	₹300	₹54	₹354	Member (own invoice)	Yes – ₹354
State Branch (State)	₹300	₹54	₹354	IMA Local branch	Yes – ₹354
IMA HQ	₹400	₹72	₹472	State Branch	Yes – ₹472

Process:

- Member pays Rs1,180 to IMA Local branch.
- IMA Local branch:
 - Raises invoice to Member for Rs.354 (Rs.300 + Rs.54).
 - Passes Rs.300 + Rs.54 to State Branch (State), and Rs.400 + Rs.72 to State Branch as pure agent.
 - Shows Rs.826 (State Branch + HQ) on its invoice as non-taxable supplies (pure agent).
- State Branch:
 - Issues invoice to IMA Local branch for Rs.354.
 - Passes Rs.472 to IMA HQ, recorded as pure agent.
- IMA HQ:
 - Issues invoice to State Branch for Rs.472.

Example 2: Only IMA HQ Registered

Entity	Share (₹)	GST	Total (₹)	Invoiced To	Included in GST Return
IMA Local branch	₹300	Nil	₹300	None	No
State Branch (State)	₹300	Nil	₹300	None	No
IMA HQ	₹400	₹72	₹472	State Branch	Yes – ₹472

**Process:**

- Member pays Rs. 1,072 to IMA Local branch (Rs. 1,000 + Rs.72 GST on HQ share).
- IMA Local branch:
 - Does not raise a GST invoice (unregistered).
 - Forwards Rs.300 to State Branch (State).
 - Forwards Rs.472 (HQ share + GST) to State Branch as pure agent.
- State Branch:
 - Retains Rs.300 (no GST).
 - Forwards Rs.472 to IMA HQ.
- IMA HQ:
 - Raises GST invoice for Rs.472 to State Branch.
 - Declares Rs.400 + Rs.72 in its GST return.

Summary of Responsibilities

Entity	Registered?	GST Invoice	GST Liability	Pure Agent Treatment
Local Branch	Yes	Yes – for own share	Yes – on own share	Show State Branch & HQ shares as non-taxable
State Branch	Yes/No	If registered – for own share	Yes – if registered	Show HQ share as non-taxable
IMA HQ	Yes	Yes – for own share	Yes – always	N/A

Key Reminders

- Each entity must invoice only its own share if registered, and must not include pass-through funds as its own revenue.
- GST must be borne by the member, never by the branch.
- Non-taxable/pure agent reimbursements must be shown clearly in all invoices to track the full flow and support GST treatment.
- Standardize the process of membership fee collection,
- Ensure consistency in GST compliance, and
- Accurately report income in the books of accounts in line with their actual revenue (excluding pass-through funds).

Following this uniform approach will **protect each entity from inadvertent non-compliance**, ensure **correct filing of GST returns**, and maintain **transparency in the flow of funds** across the IMA structure.

CA Suvir SharmaChartered Accountants
SharmaSharma&Co.



INDIAN MEDICAL ASSOCIATION



APPEAL

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for a new*

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Infuse Gratitude in Each Brick:

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IMA Building Reconstruction

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or visit IMA HQs Website
www.ima-india.org

Income Tax Rebate u/s 80G

Name on Bank : IMA NEW BUILDING
Bank : Canara Bank
Account No. : 110162316706
IFCS Code : CNRB0019067
Branch : C R Building, Delhi



Dr. Anil J Nayak
President Elect. (2025-26)



Dr. R.V. Asokan
Imm Past President



Dr. Dilip Bhanushali
National President



Dr. Ketan Desai
Chief Patron,
Past President
IMA, WMA & MCI



Dr. Sarbari Dutta
Hony Secretary General



Dr Piyush Jain
Hony Finance Secretary



Dr. Vinay Aggarwal
Chairman IMA Building Committee



Dr. Rajan Sharma
Vice Chairman IMA Building Committee



Dr. Shitij Bali
Convener IMA Building Committee



IMA EMPLOYMENT AND CAREER FACILITATION BUREAU

An Indian Medical Association Initiative for IMA Life & JDN Members



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Hony Secretary General



Dr. Piyush Jain
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Dr. Joseph Benaven

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Website : www.imacareers4doctors.com

Email : info@imacareers4doctors.com

PERSISTENCE, DEDICATION & PERSEVERANCE



Clinical Establishments under 50 beds now in Green Category

Indian Medical Association Headquarters is committed to stand for the entire fraternity & establishments across the country



IMA NATCON-2025



Date : 26th, 27th, 28th December 2025

Venue : CLUB O7

Off Sardar Patel Ring Road, Shela, Ahmedabad-380058.

Hosted by

IMA Gujarat State Branch
Ahmedabad Medical Association



Dr Ketan Desai
Chief Patron IMA
Past President IMA, WMA & MCI



Dr Anilkumar J. Nayak
National President
(Elect 2025-26)



Dr. Jitendra B. Patel
Organizing Chairman



Dr. Parimal Desai
Reception Committee
Chairman



Dr. Kirti M. Patel
Finance Secretary



THE ULTIMATE SUPERPOWER FOR DOCTORS & HOSPITALS

In today's complex healthcare environment, hospitals and individual doctors face unique challenges that demand more than just traditional insurance. APEX is proud to offer a comprehensive suite of legal, medico-legal, and risk management services specifically designed to protect healthcare providers across India. Endorsed by the IMA Headquarters for two consecutive years, APEX delivers trusted expertise and unparalleled support.

APEX SERVICES for Hospitals & Individual Doctors

- 24/7 Risk Management & Personalized Legal Support
- Comprehensive Legal Coverage for All Situations
- On-Spot Legal Assistance Nationwide
- Staff, Operations & Crisis Management Protection
- Expert Medico-Legal Guidance
- Cashless Doorstep Services & Settlements
- Cybersecurity & Defamation Protection
- Apex Certification to Showcase Excellence & Credibility
- Regular Medico-Legal Bulletins, Seminars & CME Events
- Coverage for Personal Litigation

WHY CHOOSE APEX?

Nationwide Reach with Proven Expertise

Endorsed by IMA Headquarters

Comprehensive Protection Tailored to Healthcare Providers

APEX—The Superpower that Doctors and Hospitals need to Navigate the Challenges of Healthcare with Confidence and Security.

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