

# ALL INDIA BANK OFFICERS' CONFEDERATION

(Registered under the Trade Unions Act 1926, Registration No.:3427/Delhi)



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**Circular No. 2017/13**

**Date: 27/02/2017**

## **TO ALL AFFILIATES/STATE UNITS/MEMBERS**

Dear Comrades,

### **TAX ON PERQUISITE VALUE OF ACCOMMODATION M.P No: 1 OF 08 IN W.P NO.14126 OF 2008 IN THE MATTER OF AIBOC Vs. UNION OF INDIA AND OTHERS**

Please refer to the above matter in which injunction was granted by the Court on deduction of tax on free accommodation provided by the Banks.

We have to advise that the injunction granted in the captioned writ petition in the matter of perquisite valuation of rent free accommodation under Income Tax is still in force, as advised by M/s HSB Partners (Advocates), Chennai, vide their letter dated 21<sup>st</sup> February, 2017. Scanned copy of the said letter is attached for your information and onward submission to your respective Management for availing the tax benefit for members. We are in touch with the Advocates to procure copy of the orders passed by the Court in this regard.

Please be guided accordingly and take advantage of the stay.

With warm greetings,

Comradely yours,

(HARVINDER SINGH)  
**GENERAL SECRETARY**

**Encl: As above**