

ALL INDIA BANK OFFICERS' CONFEDERATION



(Registered under the Trade Unions Act 1926, Registration No.3427/Delhi)
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Circular No. 2021/32

Date: 18.03.2021

To All Affiliates/ State Units (Please Circulate)

**TAX ON PERQUISITE VALUE UNDER SECTION 17(2) OF INCOME TAX ACT, 1961 AS AMENDED
BY FINANCE ACT, 2007
APPEAL AGAINST FINAL JUDGEMENT ORDER DATED 20.04.2016 IN W.P. NO. 10053 OF 2008
OF MADRAS HIGH COURT
AIBOC APPEAL IN SUPREME COURT OF INDIA
SPECIAL LEAVE PETITION NO. 4327/2017**

Please refer to our earlier circular no. 2020/22 dated 28.02.2020 on the captioned subject. Vide that circular we have advised that the stay on deduction of income tax in the above case will remain effective for the FY 2019-20.

We have to advise that the case was not heard till date and the status is pending before the Court, screen shot of Supreme Court website as on 18.03.2021 is attached for ready reference and onward submission to the management.

Accordingly, the stay remains effective for the current financial year (2020-21) also.

Please be guided accordingly.

With regards,

Yours sincerely,

**(SoumyaDatta)
General Secretary**

Encls. : As above.



SUPREME COURT OF INDIA

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Diary Number Case Number Party Name AOR Court/Tribunal Free Text

5801

Diary No. Year
5637 2017

Diary No - 5637 - 2017

ALL INDIA BANK OFFICERS CONFEDERATION vs. UNION OF INDIA AND ORS

Case Details	
Diary No.	5637/2017 Filed on 20-02-2017 12:05 AM [SECTION: XI] PENDING
Case No.	C.A. No. 016464 / 2017 Registered on 11-11-2017 SLP(C) No. 009277 / 2017 Registered on 27-02-2017 S.L.P.(C). CC No. 094327 / 2017 Registered on 21-02-2017
Present/Last Listed On	11-08-2020 [HON'BLE MR. JUSTICE A.M. KHANWILKAR, HON'BLE MR. JUSTICE DINESH MAHESHWARI and HON'BLE MR. JUSTICE SANJIV KHANNA]
Status/Stage	PENDING (Final Hearing) Leave Granted / Rule NSI-Crd dt:08-11-2017