

ALL INDIA BANK OFFICERS' CONFEDERATION

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

C/o State Bank of India Officers' Association (North Eastern Circle)

State Bank of India, Local Head Office,

Dispur, Guwahati, Assam – 781006

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Circular No. 2023/14

Date: 15.03.2023

To All Affiliates (Please Circulate)

Dear Comrades,

TAX ON PERQUISITE VALUE OF ACCOMMODATION
W.P.NO. 14126/2008 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 15.03.2023. 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.

Please be guided accordingly.

With regards,

Yours sincerely,

(Rupam Roy)
General Secretary



T.K. Bhaskar - Partner
LL.M. (Hons.) Northwestern

K. Harishankar - Partner
LL.M. (Northwestern)

BY HAND

15.03.2023

To,
Mr. R. Sekaran
State Secretary
AIBOC
No. 3, III Lane
Sripuram
Royapettah
Chennai - 14

Dear sir,

**Sub: W.P. No. 14126/2008 – All India Bank Officers' Confederation v. Union of
India and Another**

As you are aware, we appear for your good selves in the captioned matter.

The above matter came up for hearing on 16.07.2008 before the Hon'ble Madras High Court. The Hon'ble High Court had granted an interim injunction in the captioned matter. The said injunction has not been vacated as on date.

This is for your information and records.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Harishankar' with a stylized flourish at the end.

For K HARISHANKAR

'Capitale', 9th Floor, No. 554/555, Anna Salai, Teynampet, Chennai - 600 018.
Phone : 044 - 2435 5217, 044 - 2435 5218