



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, LHO, Dispur, Guwahati, Assam – 781006

☎ 9957563825



🐦 @aiboc_in



aiboc.sectt@gmail.com ; rupamr.aiboc@gmail.com

Circular No. 2025/07

Date: 26.02.2025

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 TVAM LEGAL (Advocates), Chennai, vide their letter dated 25.02.2025. 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

**TVAM LEGAL
ADVOCATES**

**Anita Suresh
Bhagavath Krishnan P.M.N
Partners**

BY RPAD

25.02.2025

✓ Mr. R. Sekaran,
State Secretary, AIBOC,
No. 3, III Lane,
Sripuram, Ryapettah,
Chennai – 600 014.

Respected Sir,

Sub: W.P. No. 14126 of 2008 – All India Bank Officer's Confederation v. Union of India & Anr

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

The above matter came up for hearing on 18.04.2024 before the Hon'ble High Court of Madras and is yet to be listed for final arguments. As on date the Writ Petition is pending on the file of the Hon'ble High Court. The interim injunction granted by the Hon'ble Court in the matter continues as on date. The same has not been vacated.

This is for your information and records.

Yours Sincerely,

Akshayaa.M
For Adv Bhagavath Krishnan PMN