



ALL INDIA STATE BANK OFFICERS' FEDERATION

(Registered under the Trade Unions Act 1926, Registration No: 727/MDS)
Central Office: State Bank Buildings, St. Mark's Road, Bangalore-560 001
Registered Office: 22, Rajaji Salai, Chennai- 600 001

**CIRCULAR NO. 13
TO ALL OUR AFFILIATES**

DATE: 27.02.2025

**TAX ON PERQUISITE VALUE OF ACCOMMODATION
W.P.NO. 14126/2008 IN THE MATTER OF
AIBOC VS. UNION OF INDIA AND OTHERS**

We reproduce below the text of AIBOC Circular No. 2025/07, dated 26.02.2025 on the captioned subject, the contents of which are self-explanatory.

#OurUnityLongLive

With Greetings,

Yours Comradely,

**(Rupam Roy)
General Secretary**

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,

Sd/-

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

M35/2 (Ground Floor), New No. 38, 7th Cross street, Besant Nagar, Chennai – 600090
(91) 97907 02475 anita@tvamlegal.com
(91) 95662 77892 bhagavath@tvamlegal.com

At the Service of Members for more than 5 Decades

General Secretary: +91-9957563825, SBIOA (N.E. Circle) 6901256554

Camp Office – State Bank of India, Local Head Office, Dispur, Guwahati, Assam- 781 006

Bengaluru: (Dir) 080 2221 1006

General: 080 25943132

Email: aisbofbangalore@gmail.com

Web: www.aisbof.org