



# 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. 37/2026**

**Date: 05/03/2026**

**TO ALL OUR AFFILIATES**

**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. 2026/19, dated 05.03.2026, contents of which are self-explanatory for the information of the members.

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 05.03.2026. 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.

Yours sincerely,

**Sd/-**  
**Rupam Roy**  
**General Secretary**

**At the Service of Members for more than 6 Decades**

**General Secretary: +91-9957563825**

**Camp Office – State Bank of India, Local Head Office, Dispur, Guwahati, Assam-781006**  
**Email: aisbofbangalore@gmail.com Web: www.aisbof.org**

BY HAND

5.3.2026

The State Secretary  
All India Bank Officers' Confederation  
Chennai

Dear Sir,

SUB:- WP No. 14126 of 2008 – All India Bank Officers' Confederation V. Union of India and another

The above matter came up for hearing on 18.6.2008 before the Hon'ble Madras High Court.

The Hon'ble Madras High Court after hearing the submissions, granted interim injunction in the above matter. The said injunction is still in force.

The above Writ Petition was last listed on 18.4.2024 and the matter has not been listed since then.

Yours sincerely,



BHAGAVATH KRISHNAN PMN

Partner