

STATE BANK OF INDIA OFFICERS' ASSOCIATION

(BENGAL CIRCLE)

(Registered under Trade Unions Act 1926-Regd. No. 6908)

"Samridhi Bhavan", E-Block, 6th Floor, 1, Strand Road, Kolkata – 700 001

Phone: (033) 2210 2210



e-mail: sbioabengalcircle@gmail.com
www.sbioabengal.com

Circular No. 63/2026

Date : 06.03.2026

To All Members (Please Circulate)

We reproduce hereunder the Circular No. 2026/19 dated 05.03.2026 issued by the General Secretary, AIBOC and also endorsed by AISBOF vide their Circular No. 37/2026 dated 05.03.2026 & AIBOC (WBSU) vide their Circular No. 24/2026 dated 06.03.2026, the contents of which are self-explicit.

With revolutionary greetings,

Shubhajyoti Chattopadhyay
(General Secretary)

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,

Sd/-

(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

Shubhajyoti Chattopadhyay

General Secretary

Mobile : 9434551152

State Bank of India Officers' Association

(BENGAL CIRCLE)

: 2 :



TVAM
LEGAL

PARTNERS

ANITA SURESH
BHAGAVATH KRISHNAN PMN

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,

Sd/-
BHAGAVATH KRISHNAN PMN
Partner

Ground Floor, New No. 38, Old No. 35/2, 7th Cross St, Besant Nagar, Chennai - 600090
+91 97907 02475 | anita@tvamlegal.com | +91 95662 77892 | bhagavath@tvamlegal.com

Shubhajyoti Chattopadhyay
General Secretary
Mobile : 9434551152