



Mobile Number

President : 8002771182

General Secretary: 9835452010

स्टेट बैंक ऑफ इंडिया ऑफिसर्स एसोशिएशन
State Bank of India Officers' Association
(Patna Circle)

Regd No. 1872 of 1972

REGISTERED UNDER TRADE UNION ACT – 1926

All letters to be addressed
to the General Secretary

State Bank Building
2nd Floor, Local Head Office
West Gandhi Maidan,
Patna-800001

CIRCULAR NO.37 /2026

DATE : 05.03.2026

TO,
ALL MEMBERS

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

We reproduce hereunder the text of the AISBOF Circular No. 37 dated 05.03.2026, the contents of which are self-explicit.

With warm greetings,

(Amaresh Vikramaditya)
General Secretary

OUR UNITY : ZINDABAD-ZINDABAD
S.B.I.O.A. : ZINDABAD-ZINDABAD

TEXT

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



**PARTNERS
ANITA SURESH
BHAGAVATH KRISHNAN PMN**

**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,

A handwritten signature in black ink, appearing to read "Bhagavath Krishnan PMN", written over a white background.

**BHAGAVATH KRISHNAN PMN
Partner**