



ALL INDIA BHARAT SANCHAR NIGAM LIMITED RETIRED EXECUTIVES' ASSOCIATION

Central Headquarters

Registered under Societies Registration Act XXI of 1860 vide Govt. of NCT Delhi No. S/RS/SW/1161/2014

[Registered under Pensioners Portal vide DoP&PW letter No. 4(4)/2021-P&PW(H)7311 dated 04.01.2024]

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No. AIBSNLREA/CHQ/2025/73

Dated: 10th November 2025

To

Shri Ravi Agrawal,
Chairman,
Central Board of Direct Taxes,
Ministry of Finance,
New Delhi.

Sub: Request to issue a common order based on ITAT Chandigarh order dated 30.05.2025 in an appeal filed by an assessee retired under BSNL VRS 2019

Ref: Our earlier letter AIBSNLREA/CHQ/2025/49 dated 21st July 2025

Sir,

Hon'ble Income Tax Appellate Tribunal (ITAT), Division Bench, 'SMC', Chandigarh, in its order in ITA No.42/CHD/2025 dated 30.05.2005, in an appeal filed by a BSNL VRS 2019 retiree, had observed that "When the claim of the Assessee relating to the first installment has been accepted by the Ld. CIT(A), there was no question to reject the claim of the Assessee in relation to second installment of compensation received by the Assessee" and has ordered that **"the impugned disallowance made by the lower authorities is ordered to be deleted."** [Annexure – A]

2. We had then submitted a request vide letter cited under reference, that common instructions be issued to process requests from other VRS retirees of BSNL, based on the order of ITAT Chandigarh Bench and to refund the excess TDS recovered from these retirees and paid by BSNL to the Income Tax department.

3. Meanwhile Addl/JCIT (A) Udaipur while allowing an appeal of a BSNL VRS retiree on 31.10.2025, has directed the A.O **"to allow compensation received by the appellant at the time of VRS as exempt income u/s 10(10B) of the Act"**. [Annexure – B]

4. In yet another decision by Addl/JCIT (A) Ranchi on 31.10.2025, has held that “The **ex-gratia amount of Rs. 28,38,964** received under **BSNL VRS-2019**, a Central Government-approved scheme, is **exempt under Section 10(10B)** of the Income-tax Act, 1961. Alternatively, the said amount represents a **capital receipt not chargeable to tax**, being compensation for loss of employment”. [Annexure – C]

5. In order that all the similarly placed BSNL VRS retirees are not compelled to go through the lengthy process of getting similar decisions by the respective CITs, we request that common instructions may kindly be issued to allow the benefit to all similarly placed assesseees, whenever they submit individual requests to the A.O. concerned, so as to avoid unnecessary waste of resources both on the part of the individual assesseees and also the CITs.

With kind regards,

Yours sincerely,

Handwritten signature in blue ink, appearing to read 'R.R. Balasubramanian', with the date '10/11/25' written below it.

(R.R. Balasubramanian)
General Secretary

Encl: As stated