



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]

Flat No.6, Second Floor, 10/41, Sowrashtranagar 7th Cross Street, Choolaimedu, Chennai – 600094

Email: gensecaibsnlrea@yahoo.com

Website: <https://www.aibsnlrea.org>

President

V. Chinnappiah
(M) 9444003300

General Secretary

R.R.Balasubramanian
(M) 9486100613

Financial Secretary

Awadesh Sharma
(M) 9968630008

No. AIBSNLREA/CHQ/2026/3

Dated: 12th January 2026

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

Sir,

We draw your kind attention to our earlier communications vide letters **AIBSNLREA/CHQ/2025/49 dated 21st July 2025** and **AIBSNLREA/CHQ/2025/73 dated 10th November 2025**, wherein we had requested CBDT to issue a common order based on **ITAT Chandigarh Bench order dated 30.05.2025**, allowing income tax exemption for ex-gratia received by a BSNL VRS 2019 retiree under Section 10(10)(B) of Income Tax. We had also made reference to orders of JCsiT, Udaipur and Ranchi allowing exemption to the assessee based on ITAT Chandigarh order.

2. It has now been brought to our notice that the **PCIT, Kozhikode** has rejected an application in this connection, stating that *“the ITAT Chandigarh Bench and CIT (A) Ranchi orders are not binding on this office as they do not originate from a jurisdictional court. While these orders may be persuasive, they cannot be considered authoritative for the purpose of condonation, especially when there is no clear determination or ruling from the jurisdictional tax authorities”* [copy enclosed]. The rejection has been made on the grounds that:

- The claim is not one of an ascertained refund.
- Refund eligibility itself is not final.
- The claim involves interpretation of law which has not attained finality.
- Therefore, the case does not fall within the ambit of **Section 119(2)(b)** as clarified by CBDT.

The order of PCIT, Kozhikode also mentions that “*the undersigned has received and examined numerous applications for condonation of delay of a similar nature from different assessees, all of which have been disposed of by rejection on identical grounds.*”

3. This position has resulted in **different CsIT disposing similar applications differently** – some allowing the request and others rejecting it. Such inconsistency is causing undue hardship for taxpayers and is contrary to the principle that the **Income Tax Act and Rules are common for all and should not be interpreted differently by different officials. It is also not correct to say that the law has not attained finality, as the ITAT Chandigarh order has not been contested and the period for filing an appeal expired quite some time ago.**

4. It is wholly unjustified for the PCIT, Kozhikode to cite CBDT Circular 11/2024 as grounds for rejection, claiming that the circular requires the refund amount to be determined before condonation of delay can be considered. This assertion is simply incorrect—Circular 11/2024 contains no such stipulation. Its sole purpose is to outline the monetary limits delegated to the authorities. Furthermore, it is indisputable that the refund in question will never exceed ₹1 crore, since the ex-gratia received by any BSNL VRS retiree is itself below this threshold. The inclusion of Form 16 with the condonation request was only to reinforce this fact.

5. In view of the above, we once again earnestly request CBDT to issue a **common order applicable across all jurisdictions**, specifically with reference to the **ITAT Chandigarh Bench order dated 30.05.2025**, so that uniformity is maintained in disposal of condonation applications filed under Section 119(2)(b) and request for refund. We trust that CBDT will appreciate the urgency of the matter and take necessary steps to ensure consistency, fairness, and justice in the implementation of the Income Tax Act.

With kind regards,

Yours sincerely,



(R.R. Balasubramanian)
General Secretary

Encl: As stated

Copy to: Ms.Nirmala Sitharaman,
Hon'ble Minister of Finance, GoI