

## Details for registration number : CBODT/E/2026/0030974

Name Of Complainant **All India BSNL Pensioners Welfare Association**

Date of Receipt **09/06/2026**

Received By Ministry/Department **Central Board of Direct Taxes (Income Tax)**

Grievance Description

**Central Board of Direct Taxes (Income Tax) >> Direct Taxes >> Tax Policy Matter/ Suggestions**

**PAN : ABDPV6760G**

**Assessment Year : Not Provided**

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**08/06/2026**

**To**

**The Chairman,**

**Central Board of Direct Taxes (CBDT)**

**Department of Revenue, Ministry of Finance**

**North Block , New Delhi – 110001**

**Respected Sir,**

**Sub: Consistency in Judicial Decisions is very important – Observation of Hon'ble ITAT, Pune in BSNL VRS-2019 cases – Request for issue of suitable instructions under Section 119 of the Income-tax Act regarding exemption under Section 10(10B) – Reg.**

**I would like to bring the following facts for your kind consideration regarding the exemption under Section 10(10B) of the Income-tax Act in respect of compensation received by BSNL employees under the Government-approved BSNL Voluntary Retirement Scheme, 2019 (BSNL VRS-2019). The issue has now been examined by various Benches of the Hon'ble Income Tax Appellate Tribunal across the country. The Chandigarh Bench of the Hon'ble ITAT in Harish Kumar Vs. ITO held that the compensation received by BSNL employees under BSNL VRS-2019 is eligible for exemption under Section 10(10B) of the Income-tax Act. The Ahmedabad Bench of the Hon'ble ITAT subsequently followed the said decision in Jayeshkumar Tulsidas Sutaria Vs. ITO and granted identical relief. Thereafter, the Hon'ble ITAT, Pune, in its consolidated order dated 29.04.2026 in ITA Nos.1117/PUN/2026 to 1449/PUN/2026 and connected matters, disposed of 102 appeals pertaining to Assessment Years 2020-21 and 2021-22. The Hon'ble Tribunal held that compensation received by BSNL employees under BSNL VRS-2019 is in the nature of retrenchment compensation and falls under Section 10(10B) of the Income-tax Act and not under Section 10(10C). The Tribunal directed the assesseees to submit revised computations before the jurisdictional Assessing Officers and**

directed grant of consequential refunds after verification.

While deciding the above batch of appeals, the Revenue specifically contended that BSNL VRS-2019 was only a voluntary retirement scheme and that exemption should be restricted to Section 10(10C). The Revenue also relied up

Current Status	Case closed
Date of Action	12/06/2026
Remarks	<p>This is not a grievance but rather a suggestion for change w.r.t certain provisions of the Income-tax Act,1961. Accordingly, it is requested that the suggestion may be sent to the office of JS, TPL-2, RNO: 16013, Ministry of Finance, Dept. of Revenue, Kartavya Bhavan-1, Tel: -011-24012305 or be forwarded at the email ids – jstpl1@nic.in and jstpl2@nic.in. Hence, this matter is being treated as settled and closed for not being a grievance matter but rather a suggestion for changes in the Income-tax Act,1961.</p>
Officer Concerns To	
Officer Name	Pankaj Jindal (Joint Secretary)
Organisation name	Joint Secretary Tax Policy and Litigation
Contact Address	Room No. 147/B1, 1st Floor, CBDT NORTH BLOCK
Email Address	jstpl1@nic.in
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