



# Sanchar Nigam Pensioners' Welfare Association

Reg. No: SOCIETY/WEST/2021/8902564

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**SNPWA/CHQ/CMD/BSNL/1/2026**

**Dated: 25th March, 2026**

To  
**Shri Robert J Ravi**  
CMD/ BSNL,

Sub: *Non-implementation of Hon'ble High Court of Kerala Judgment dated 06.02.2026 in WP(C) No. 16360/2023 –filed by SNPWA withdrawal of quashed Corporate Office Letter dated 04.05.2012 – Notice for immediate compliance*

Sir,

We are constrained to address this communication in view of the **continued inaction on the part of BSNL** in implementing the \*binding judgment dated 06.02.2026 of the Hon'ble High Court of Kerala in WP(C) No. 16360/2023\* Sanchar Nigam Pensioners' Welfare Association vs Union of India.

The Hon'ble Court \*has categorically allowed the Writ Petition and quashed BSNL Corporate Office Letter No. 1001-04/2011-12/TAXATION/BSNL/LE/196 dated 04.05.2012 (Ext. P11),\* holding inter alia:

“The interpretation provided in Ext.P11 cannot be accepted.” (Para 15)

“Executive instructions cannot modify or amend the statutory provisions.” ( Para 16)

## 1. Legal Effect of the Judgment – Letter Non Est Ab Initio

It is a settled principle that once an executive instruction **is quashed by a Constitutional Court**, it is rendered **void ab initio (non est in law)**. Accordingly:

- The impugned **BSNL letter dated 04.05.2012 stands obliterated, stands obliterated**
- Any reliance on the same is **illegal and unenforceable**, and
- Its continued application amounts to **willful disregard of a binding judicial pronouncement.**

## 2. Domain of Income Tax Law – BSNL Has No Adjudicatory Role

It is also necessary to emphatically state that:

**Income Tax laws fall exclusively within the domain of the Income Tax Department,**

The scope, eligibility, and extent of exemption under **Section 10(10AA)(i)** are governed strictly by statutory provisions and judicial interpretation, and

BSNL has no authority whatsoever to interpret, curtail, or redefine such exemptions through internal administrative instructions.

BSNL's role, at best, is **limited to correct application of the law** as it stands, and once the Hon'ble High Court has authoritatively settled the issue, **BSNL is duty-bound to give full effect to the judgment without any deviation or reinterpretation.**

Any attempt to regulate or restrict tax exemption through executive instructions **is clearly ultra vires**, as already held by the Hon'ble Court.

## 3. Statutory Supremacy and Judicial Finality

The Hon'ble Court has reaffirmed that:

- Rule 37A of CCS (Pension) Rules governs absorbed employees,
- They are to be treated on par with Central Government employees, and
- Statutory entitlements cannot be diluted by executive instructions.

The earlier attempt to \*bifurcate leave encashment between DoT and BSNL service\* has thus been decisively \*declared illegal and unsustainable

## 4. Continued Inaction – Serious Legal Consequences

Despite the above binding judgment:

- The quashed letter continues to cast its shadow,
- The quashed letter continues to cast its shadow,
- No withdrawal orders have been issued, and
- No corrective instructions appear to have been circulated

Such inaction:

- Perpetuates a judicially invalidated position
- Undermines the authority of the Court\* , and
- Exposes the concerned authorities to proceedings for wilful disobedience

## 5. Entitlement of Retirees

In consequence of the judgment, all eligible employees absorbed from DoT are entitled to:

- **Full exemption under Section 10(10AA)(i) on leave encashment**
- **Without any artificial segregation** , and
- Appropriate relief/refund in past cases

## 6. Notice for Immediate Compliance

In view of the above, we hereby call upon BSNL to:

1. **Withdraw, ab initio, Corporate Office Letter dated 04.05.2012;**
2. **Implement the judgment fully and unconditionally;**
3. **Issue uniform compliance instructions** across all units;
4. **Facilitate corrective action in all affected cases.**

## 7. Consequences of Non-Compliance

Kindly note that any continued delay or deviation will be construed as:

- **Willful non-compliance of a binding judicial order** , and
- A deliberate **continuation of an illegal executive action.**

In such circumstances, **SNPWA will be constrained to initiate appropriate legal proceedings**, including enforcement action, at the risk and cost of the concerned authorities.

Sir, adherence to the **rule of law is not optional but mandatory**. It is expected that BSNL will act with due promptness and responsibility, without compelling pensioners to seek repeated judicial intervention.

We request that **compliance action be taken forthwith and communicated within a definite timeframe.**

Yours Sincerely



(G. L. Jogi)

Copy to

1. Director(Finance)/ BSNL for immediate and appropriate n/a please
2. Director( HR)/ BSNL for appropriate b/ a pl.
3. PGM(Taxation)/ BSNL for appropriate and immediate n/a pl.