

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE V.G.ARUN

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

Monday, the 19th day of January 2026 / 29th Pousha, 1947WA NO. 111 OF 2026

WP(C) 36636/2025 OF HIGH COURT OF KERALA, ERNAKULAM

APPELLANT:

1. VINOD MUKUNDAN, AGED 72 YEARS S/O KELOTH MUKUNDAN, 'VISHAK' 34/2018 B MBCRRA 172 BTS CROSS ROAD EDAPPALLY, KOCHI, PIN - 682024
2. K. SASIDHARAN NAIR, AGED 72 YEARS S/O NARAYANAN NAIR, 'PANCHAJANYAM' 50/291- C PRASHANTH NAGAR EDAPPALLY, KOCHI, PIN - 682024
3. K.P. UDHAYABHANU, AGED 70 YEARS S/O K.C GOPALAN,ARA 42, KAIPILLIL HOUSE, K.K PADMANABHAN ROAD AYYAPPANKAVU, ERNAKULAM, PIN - 682018
4. ALL INDIA UNION BANK PENSIONERS & RETIREES FEDERATION,NO. 163/4, KUTCHERY ROAD, MYLAPORE, CHENNAI, REPRESENTED BY ITS WORKING PRESIDENT MR. P.B THOMAS, PIN - 600004

RESPONDENT:

1. UNION OF INDIA, REPRESENTED BY ITS SECRETARY (DEPARTMENT OF REVENUE) MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI, PIN - 110001
2. GOODS & SERVICES TAX COUNCIL, MINISTRY OF FINANCE, REPRESENTED BY ITS CHAIRMAN, 5TH FLOOR, TOWER II, JEEVAN BHARTI BUILDING, JANPATH ROAD, CONNAUGHT PLACE, NEW DELHI, PIN - 110001
3. UNION BANK OF INDIA, REPRESENTED BY ITS MD & CEO, UNION BANK BHAVAN, 239, VIDHAN BHAVAN MARG, NARIMAN POINT, MUMBAI, PIN - 400021
4. CHIEF GENERAL MANAGER (EMPLOYEE BENEFITS DIVISION), HR DEPARTMENT, UNION BANK OF INDIA, UNION BANK BHAVAN, 239, VIDHAN BHAVAN MARG, NARIMAN POINT, MUMBAI, PIN - 400021
5. INDIAN BANKS' ASSOCIATION WORLD TRADE CENTRE COMPLEX, 6TH FLOOR CENTRE 1 BUILDING CUFF PARADE, MUMBAI, REPRESENTED BY ITS SENIOR ADVISOR, PIN - 400005
6. ADDL.R6: NATIONAL INSURANCE COMPANY LTD., NATIONAL INSURANCE BUILDING, 2ND FLOOR, 14, JAMSHEDJI TATA ROAD, CHURCHGATE, MUMBAI, INDIA, PIN - 400020
REPRESENTED BY ITS MD & CEO, * ADDL.R6 IS IMPEADED AS PER ORDER DATED 21.10.2025 IN I.A.1/2025 IN WP(C) 36636/2025., PIN - 400020

Petition praying that in the circumstances stated in the affidavit filed therewith the High Court be pleased to direct the respondents not to levy gst for the insurance premium paid by the retirees and pensioners of commercial banks under the iba group medical insurance policy, pending disposal of the above writ appeal

This petition coming on for orders upon perusing the petition and the affidavit filed in support thereof, and upon hearing the arguments of V.K.PRASAD Advocates for the petitioners, and of ASP.KURUP(for R3), SADCHITH.P.KURUP, SIVA SURESH, B.SREEDEVI, ATHIRA VIJAYAN, VYSHNAV S. NAIR

Advocates for the respondents, the court passed the following:



ORDER

Admit. Post on 23.02.2026. Till then, there shall be an interim order directing the respondents not to levy GST for the insurance premium paid by the petitioners and similarly placed retirees or family pensioners of Union Bank of India for the policy year 2025-26. The above direction is issued in view of the undertaking made on behalf of the appellants that in case the writ appeal is decided against them, the GST component will be satisfied.

Sd/- **V.G.ARUN** JUDGE

Sd/- **HARISANKAR V. MENON** JUDGE

