

Corrected

ITEM NO.1504

Virtual Court 2

SECTION XIV

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s). 1169/2019

(Arising out of impugned final judgment and order dated 14-12-2018 in WPC No. 2730/2018 passed by the High Court Of Delhi At New Delhi)

VODAFONE IDEA LTD(EARLIER KNOWN AS VODAFONE
MOBILE SERVICES LIMITED

Petitioner(s)

VERSUS

ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE 26 (2) & ANR.

Respondent(s)

([HEARD BY : HON. UDAY UMESH LALIT AND HON. VINEET SARAN, JJ.])

Date : 29-04-2020 This petition was called on for pronouncement of judgment today.

For Petitioner(s)

Ms. B. Vijayalakshmi Menon, AOR

For Respondent(s)

Mr. Tushar Mehta, SG
Mr. Zoheb Hussain, Adv.
Mrs. Anil Katiyar, AOR

Hon'ble Mr.Justice Uday Umesh Lalit pronounced the reportable judgment of the Bench comprising His Lordship and Hon'ble Mr. Justice Vineet Saran.

Leave granted.

The appeal is dismissed in terms of the signed reportable judgment with following directions:

"Since the requisite action is not even initiated, we say nothing in that respect. In the premises, we direct that the amount of Rs.733 Crores shall be refunded to the appellant within four weeks from today subject to

any proceedings that the Revenue may deem appropriate to initiate in accordance with law. We also direct the respondents to conclude the proceedings initiated pursuant to notice under sub-section (2) of Section 143 of the Act in respect of AY 2016-17 and 2017-18 as early as possible."

Pending applications, if any, shall also stand disposed of.

(INDU MARWAH)

COURT MASTER (SH)

(Signed reportable judgment is placed on the file)

(ANAND PRAKASH)

BRANCH OFFICER