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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **W.P.(C) 5929/2019 & CM Appl. No. 25687/2019 (stay)**

M/S. VODAFONE IDEA LTD. .... Petitioner  
Through Mr. Deepak Chopra, Mr. Harpreet  
Singh Ajmani & Ms. Manasvini  
Bajpai, Advocates

versus

**ASSISTANT COMMISSIONER OF INCOME TAX, & ORS.** .... Respondents  
Through Ms. Adeeba Mujahid for Mr. Ajit  
Sharma, Advocate

+ **W.P.(C) 5930/2019 & CM Appl. No. 25688/2019 (stay)**

M/S. VODAFONE IDEA LTD. .... Petitioner  
Through Mr. Deepak Chopra, Mr. Harpreet  
Singh Ajmani & Ms. Manasvini  
Bajpai, Advocates

versus

**ASSISTANT COMMISSIONER OF INCOME TAX, & ORS.** .... Respondents  
Through Ms. Adeeba Mujahid for Mr. Ajit  
Sharma, Advocate

**CORAM:**  
**JUSTICE S.MURALIDHAR**  
**JUSTICE ASHA MENON**

**ORDER**  
**27.05.2019**

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1. Notice. Ms. Adeeba Mujahid, learned counsel, accepts notice on behalf of the Respondent.
2. The challenge in the petitions are to the interim order dated 25<sup>th</sup> March 2019 by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 1073/DEL/2015 for the Assessment Year 2010-11 (Erstwhile Vodafone



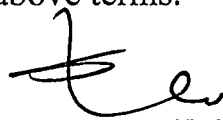
Digilink Ltd.)

3. It is not in dispute that in relation to other sister entities of the Appellant, a Division Bench of this Court has already passed an order dated 29<sup>th</sup> April 2019 in W.P.(C) 4467/2019 (*Vodafone Idea Ltd. v. Assistant Commissioner of Income Tax & Ors.*) clarifying that the observations made by the ITAT in the impugned order should not be taken to be conclusive of its view on merits. Paragraph 5 of the said order reads as under:

“5. This Court is of the opinion that till the remand directed by the ITAT is worked out and a report on that aspect is received, the ITAT's observations in the impugned order, particularly the ones quoted above, or any other observation like them which tend to indicate finality, shall in no way be treated as conclusive of the merits. All rights and contentions of the parties are accordingly kept open. The concerned Bench of the ITAT dealing with the final merits shall be uninfluenced by the said observations.”

4. Accordingly in the present case also the Court clarifies that the ITAT's observations in the impugned orders, which tend to indicate finality as regards its opinion on merits should not be treated as such and all rights and contentions of the parties are left open to be urged before the ITAT. It is clarified that ITAT while dealing with the merits, shall be uninfluenced by the impugned interim order.

5. The petition and application are disposed of in the above terms.

  
S. MURALIDHAR, J.

  
ASHA MENON, J.

MAY 27, 2019/mw



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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 5929/2019 & CM Appl. No. 25687/2019 (stay)

M/S. VODAFONE IDEA LTD.

..... Petitioner

Through Ms.Manasvini Bajpai, Advocate

Versus

ASSISTANT COMMISSIONER OF INCOME  
TAX, & ORS

.... Respondents

+

W.P.(C) 5930/2019 & CM Appl. No. 25688/2019 (stay)

M/S. VODAFONE IDEA LTD.

..... Petitioner

Through Mr. Deepak Chopra, Mr. Harpreet  
Singh Ajmani & Ms.Manasvini  
Bajpai, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX, & ORS.

..... Respondents

Through Ms. Adeeba Mujahid for Mr. Ajit  
Sharma, Advocate

**CORAM:**

**JUSTICE S.MURALIDHAR**

**JUSTICE ASHA MENON**

**ORDER**

**30.05.2019**

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1. Upon being mentioned, these petitions are taken on board.

2. Learned counsel for the Petitioners states that there is typographical error

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in the order dated 27<sup>th</sup> May 2019. The said order dated 27<sup>th</sup> May 2019 is corrected to read as under:

“1. Notice. Ms. Adeeba Mujahid, learned counsel, accepts notice on behalf of the Respondent.

2. The challenge in the petitions are to the interim order dated 25<sup>th</sup> March 2019 by the Income Tax Appellate Tribunal (‘ITAT’) in ITA No. 1167/DEL/2014 for the Assessment Year 2009-10 (Erstwhile Vodafone Mobile Services Ltd) and ITA No. 1021/DEL/2015 for the AY 2010-11 (Erstwhile Vodafone Mobile Services Ltd).

3. It is not in dispute that in relation to other sister entities of the Appellant, a Division Bench of this Court has already passed an order dated 29<sup>th</sup> April 2019 in W.P.(C) 4467/2019 (*Vodafone Idea Ltd. v. Assistant Commissioner of Income Tax & Ors.*) clarifying that the observations made by the ITAT in the impugned order should not be taken to be conclusive of its view on merits. Paragraph 5 of the said order reads as under:

“5. This Court is of the opinion that till the remand directed by the ITAT is worked out and a report on that aspect is received, the ITAT's observations in the impugned order, particularly the ones quoted above, or any other observation like them which tend to indicate finality, shall in no way be treated as conclusive of the merits. All rights and contentions of the parties are accordingly kept open. The concerned Bench of the ITAT dealing with the final merits shall be uninfluenced by the said observations.”

4. Accordingly in the present case also the Court clarifies that the ITAT's observations in the impugned orders, which tend to indicate finality as regards its opinion on merits should not be treated as such and all rights and contentions of the parties are left open to be urged before the ITAT. It is clarified that ITAT



(5)

while dealing with the merits, shall be uninfluenced by the impugned interim order.

5. The petitions and applications are disposed of in the above terms.”

A handwritten signature in black ink, appearing to read 'S. Muralidhar'.

**S. MURALIDHAR, J.**

A handwritten signature in black ink, appearing to read 'Asha Menon'.

**ASHA MENON, J.**

**MAY 30, 2019**

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