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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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+ **W.P.(C) 6332/2019 & CM Appl. No. 26986/2019 (stay)**

M/S. VODAFONE IDEA LTD. ..... Petitioner
Through Ms.Manasvini Bajpai, Advocate

Versus

ASSISTANT COMMISSIONER OF INCOME TAX, & ORS .... Respondents

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE ASHA MENON

<u>O R D E R</u>
% **30.05.2019**

1. The challenge in the petition is to the interim order dated 25th March 2019 by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 922/DEL/2017 for the Assessment Year 2012-13 (Erstwhile Vodafone West Ltd).

2. 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 29th 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."

3. 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.

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

S. MURALIDHAR, J.

ASHA MENON, J.

MAY 30, 2019

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