

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

INCOME TAX APPEAL NO.639 OF 2018

The Commissioner of Income-tax
(TDS), Pune

PMT Bulidng, A-Wing, 4th Floor,
Shankarsheth Road, Swargate,
Pune-411 037.

... Appellant

Versus

Vodafone Cellular Ltd.

F.P. No.27, S.No.21, The Metropolitan,
Old Mumbai-Pune Highway,
Shivajinagar, Pune-411 005
PAN-AAACB8614L/TAN-PNEB01584C
A.Y.2012-13

... Respondent

* * *

Mr. Vipul Bajpayee for the Appellant.

Mr. Mrunal Parekh a/w Mr. Bilwamangal Bolagani i/b DMD
Advocates for the Respondent.

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**CORAM : DHIRAJ SINGH THAKUR &
VALMIKI SA MENEZES, JJ.**

DATE : 23 SEPTEMBER 2022

: ORDER :

(PER DHIRAJ SINGH THAKUR, J.)

. The present Appeal has been filed under Section 260A of the Income Tax Act, 1961 (“the Act”), challenging the Order dated 23 February 2017 passed by the Income Tax Appellate Tribunal, Pune (“ITAT”). The following question has been pressed for our consideration :

“Whether on the facts and circumstances of the case and in law, the ITAT erred in holding the discount given by the assessee to its distributors on prepaid SIM Cards does not require deduction of tax u/s 194H of the Act and subsequent penalty u/s 271C is not applicable ?

2 Learned Counsel for the parties fairly state that the issue has also raised and considered in the assessee’s own case before this Court in the Income Tax Appeal No.1146 of 2017 (The Commissioner of Income Tax (TDS) Pune Vs. M/s Vodafone Cellular Ltd) and connected appeals. The appeals were dismissed vide Judgment and Order dated 27 January 2020, based on the judgment rendered in Income Tax Appeal No.1384 of 2017 dated 13 January 2020 (Commissioner of Income Tax (TDS), Pune Vs. M/s Idea Cellular Ltd.).

3 Since the issue has already been considered, we hold that no substantial question of law arises in the present appeal. The appeal is found to be without merit and accordingly dismissed.

(VALMIKI SA MENEZES, J.) (DHIRAJ SINGH THAKUR, J.)

RAJESH
VASANT
CHITTEWAN

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