

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.3558 OF 2019

Vodafone Idea Ltd.

....Petitioner

V/s.

The Assistant Commissioner of Income
Tax Circle-5(2)(2) Mumbai & Ors.

...Respondents

Mr. Nitesh Joshi i/b Mr. Atul Jasani for Petitioner
Mr. Sham V Walve for Respondents-Revenue

CORAM : K.R. SHRIRAM &
R. N. LADDHA, JJ
DATED : 3rd JANUARY 2022

PC. :

1 Mr. Walve in fairness, as an officer of the court states that petitioner's primary grievance that notice has been issued on a non existing entity, is correct since, the company Vodafone Idea Ltd, to which notice was issued, stood dissolved post its merger with Idea Cellular Ltd., w.e.f. 31st August 2018. Mr. Walve in fairness submitted that it is squarely covered by a judgment of the Apex Court in *Pr. Commissioner of Income Tax, New Delhi Vs. Maruti Suzuki India Ltd.*¹ .

2 In the circumstances, impugned notice dated 29th March 2019 and the order on objections passed on 4th December 2019 for A.Y.-2012-2013, are hereby quashed and set aside.

3 Petition disposed.

(R. N. LADDHA, J)

(K.R. SHRIRAM, J.)

¹ (2019) 107 taxmann.com 375 (SC)