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

WRIT PETITION NO.2219 OF 2025

Vodafone India Services Private Limited .. Petitioner

Versus

Assistant Commissioner of Income-tax,
Circle 8(3)(1), Mumbai & Ors. .. Respondents

WITH

INTERIM APPLICATION (L) NO.15399 OF 2025
IN
WRIT PETITION NO.2219 OF 2025

Vodafone India Services Private Limited .. Applicant

In the matter between:-

Vodafone India Services Private Limited .. Petitioner

Versus

Assistant Commissioner of Income-tax,
Circle 8(3)(1), Mumbai & Ors. .. Respondents

Ms.Fereshte Sethna a/w Mrunal Parekh i/b DMD Advocates, Advocates for the Applicant/Petitioner.

Mr.P. A. Narayanan, Advocate for the Respondents.

CORAM : B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.

DATE : SEPTEMBER 26, 2025

P. C.

1. The above Writ Petition is filed seeking the following reliefs:-

"(a) that this Hon'ble Court be pleased to issue a writ of mandamus or any other appropriate writ, order or direction in the nature of mandamus under Article 226 of the Constitution of India, calling for all the records, papers and proceedings pertaining to AY 2012-13, and directing the Respondents to permit the refund determined in favour of the Petitioner in AY 2011-12 in the sum of Rs.45,92,48,184/- along with interest thereon (until refund is credited or made available to the Petitioner in the form of adjustment or set-off) to be adjusted and/or set-off against the sum determined in Form 2 to be payable in AY 2012-13, in order that the Petitioner must discharge only the net tax liability of Rs.297,94,71,241/- (adjusted further for interest liability on account of delay in refund in AY 2011-12);

b) that this Hon'ble Court be pleased to issue a writ of mandamus or any other appropriate writ, order or direction in the nature of mandamus under Article 226 of the Constitution of India, calling for all the records, papers and proceedings pertaining to AY 2012-13, and directing the Respondents to return the corporate guarantees dated 24th March 2017 and 11th June 2019 issued by Vodafone International Holdings BV, the Netherlants in relation to impugned tax claims relating to AY 2012-13, to be delivered to the Petitioner following the issuance of Form 4 by the Petitioner, in a timeframe to be prescribed by this Hon'ble Court;"

2. As far as prayer clause (a) is concerned, Ms.Sethna, the learned counsel appearing on behalf of the Petitioner, submitted that prayer clause (a) is already worked out in proceedings under the Income Tax Act. She submitted that what survives in the present Petition is only prayer clause (b) which is to direct the Respondents to return to the Petitioner the corporate guarantees dated 24th March 2017 and 11th June 2019 issued by the Vodafone International Holdings BV, Netherlands [for short "**VIHBV**"] in relation to the impugned tax claims relating to A.Y. 2012-13.

3. It is an admitted position before us that the tax disputes relating to substantive assessments in A.Y.2008-09 and 2012-13, and protective assessments in A.Y.2010-11, 2011-12 and 2014-15 stand duly settled under the Direct Tax Vivad Se Vishwas Scheme, 2024. Specifically, the Petitioner's declaration [Form 1] filed on 27th January 2025 under the said Scheme, read with the Direct Tax Vivad Se Vishwas Rule, 2024, has culminated in an order in Form 4 passed by Respondent No.2 regarding full and final settlement of tax arrears under sub-Section (2) of Section 92 read with Section 93 of Finance (No.2) Act, 2024. The order of Respondent No.2 in Form 4 is dated 7th July 2025. Considering that the entire tax liability for this period is now settled by the Petitioner under the Direct Tax Vivad Se Vishwas Scheme, 2024, the corporate guarantees given by the VIHBV would have to be returned by the Income Tax Department.

4. It is a common ground before us that the originals of these corporate guarantees are currently untraceable by the Income Tax Department. The Income Tax Department is not in a position to return the originals of these corporate guarantees to the Petitioner. In fact, the Assessing Officer i.e. the Assistant Commissioner of Income Tax, Circle 8(3)(1), Mumbai, vide his letter dated 21st August 2025 has confirmed the release of the corporate guarantees dated 24th March 2017 and 11th June 2019 furnished by VIHBV for A.Y.2012-13. In this letter the Assessing Officer in fact records "*that corporate guarantees furnished by Vodafone International Holdings B.V., on behalf of VISPL stand irrevocably and unconditionally discharged, released and cancelled with immediate effect*". A copy of the said letter is tendered to the Court and marked "**X**" for identification.

5. Since these are the facts and which are undisputed, we hereby declare that the corporate guarantees dated 24th March 2017 and 11th June 2019 given by the VIHBV to the Income Tax Department stand cancelled, and VIHBV is irrevocably and unconditionally released and discharged from any liability whatsoever under the said corporate guarantees.

6. The above Writ Petition is accordingly disposed of in the aforesaid terms. However, there shall be no order as to costs.

7. In light of the disposal of the above Writ Petition, nothing survives in the Interim Application filed therein and the same is disposed of accordingly.

8. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[AMIT S. JAMSANDEKAR, J.] **[B. P. COLABAWALLA, J.]**