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

WRIT PETITION NO.2582 OF 2025

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 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 following relief:-

> *"(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 the refund entitlement of the Petitioner for A.Y.2014-15, and direct the Respondents to issue such refund to the Petitioner along with interest entitlement thereon, and return of the corporate guarantee dated 12th July 2024 issued by Vodafone International Holdings BV, The Netherlands to the Petitioner, within such timeframe as may be prescribed by this Hon'ble Court;"*

2. Ms.Sethna, the learned counsel appearing on behalf of the Petitioner submitted that after the filing of this Writ Petition the refund for A.Y.2014-15 has already been processed and paid over to the Petitioner. To that extent, the Petition is worked out. However, the issue in relation to return of the corporate guarantee still remains.

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 Rules, 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 11th March 2025 read with the order giving effect dated 17th March 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 guarantee given by the VIHBV would have to be returned by the Income Tax Department.

4. It is a common ground before us that the original of this corporate guarantee is currently untraceable by the Income Tax Department. The Income Tax Department is not in a position to return the original of this corporate guarantee 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 guarantee dated 12th July 2024 furnished by VIHBV for A.Y.2014-15. 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 guarantee dated 12th July 2024 given by the VIHBV to the Income Tax Department stands cancelled, and VIHBV is irrevocably and unconditionally released and discharged from any liability whatsoever under the said corporate guarantee.

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

7. 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.]**