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

WRIT PETITION NO.3338 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.2010-11, and direct the Respondents to issue such refund to the Petitioner along with interest entitlement thereon, 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.2010-11 has in fact been processed by the Department and paid over to the Petitioner. In that sense the above Writ Petition is already worked out. She further submitted 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 (revised on 19th February 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 15th March 2025 (revised on 25th March 2025). This order has in fact been given effect to by order dated 26th March 2025.

3. She, therefore, submitted that all the tax disputes of the Petitioner [for the A.Y.2010-11] have been settled with the Income Tax Department under the Direct Tax Vivad Se Vishwas Scheme, 2024.

4. The learned advocate appearing on behalf of the Revenue in fact confirmed this position.

5. Considering the aforesaid facts and circumstances the relief sought in the above Writ Petition is rendered infructuous. The Writ Petition is accordingly disposed of as such. However, there shall be no order as to costs.

6. 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.]**

Utkarsh