



**106-3 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**ITA-121-2021 (O&M)
Date of Decision: 10.03.2025**

Commissioner of Income Tax (TDS)-2, Chandigarh ...Appellant

Vs.

M/s Vodafone Idea Limited (earlier known as Vodafone Mobile Services Limited). ...Respondent

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE DEEPINDER SINGH NALWA**

Present: Mr. Amanpreet Singh, Advocate
for the appellant(s).

LISA GILL, J. (ORAL)

For order, see order of even date passed in case **ITA-42-2021**
titled as “*Commissioner of Income Tax (TDS)-2, Chandigarh Vs. M/s
Vodafone Idea Limited (earlier known as Vodafone Mobile Services
Limited).*”

**(LISA GILL)
JUDGE**

**(DEEPINDER SINGH NALWA)
JUDGE**

10.03.2025
Parveen kumar

Whether speaking/reasoned :Yes/No
Whether reportable :Yes/No