



IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 6637 OF 2025

Vodafone Idea Ltd.

...Petitioner

Versus

The Union of India & Ors.

...Respondents

Mr. Darius Shroff, Sr. Adv. a/w Rahul Jain i/b Alpha Chambers for Petitioner.

Mr. Y. S. Bhate for Respondent No.1.

Mr. Siddharth Chandrashekhar a/w Mr. Suman Kumar Das for Respondent No.2.

CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.

DATE: 15 APRIL 2026

P.C.

1. Let a short affidavit be filed.
2. We have heard Mr. Shroff, learned senior counsel for the petitioner, for some time.
3. The primary contention as urged on behalf of the petitioner is that the impugned show cause notice, as also the order passed thereon, was issued against a non-existing entity, namely Vodafone Mobile Services Limited, which had merged into Vodafone India Limited (the petitioner). It is his contention that, in 2017, the tower business was sold which was prior to the merger in a slump sale, and the actual merger had taken place in 2018. It is also his contention that, in 2023, the new entity had undergone an audit and no such objection was raised. On such backdrop, the impugned show cause notice dated 1 August 2024 came to be issued for the period 2017-18 to a non-existing entity, namely Vodafone

India Services Limited. It is submitted that such issue would stand squarely covered in several decisions of this Court, which refer to the settled principles of law as laid down by the Supreme Court in **PCIT Vs. Maruti Suzuki India Ltd.**¹.

4. *Prima facie*, we find substance in the contention as urged on behalf of the petitioner.

5. Let a reply affidavit be placed on record justifying the actions of the department as assailed by the petitioner. The same be filed within ten days from today. A copy of the same be served on the advocate for the petitioner well in advance.

6. Stand over to **29 April 2026 (HOB)**.

7. Parties are put to notice that, on the adjourned date of hearing, an endeavor shall be made to dispose of the petition finally.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)

1 (2020) 18 SCC 331