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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ W.P.(C) 3699/2026 & CM APPL. 18059/2026

VODAFONE IDEA LIMITED

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with
Ms.Soumya Singh, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 78 (1)
NEW DELHI & ANR.Respondents

Through: Mr. Indruj Singh Rai, SSC with
Mr.Sanjeev Menon & Mr.Rahul
Singh, JSCs and Mr. Gaurav Kumar,
Adv.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **23.03.2026**

1. The present petition has been preferred seeking appropriate direction to the respondents pursuant to petitioner's application dated 23.07.2025.
2. Mr. Jolly, learned Senior Counsel for the appellant submitted that despite the fact that the petitioner's appeals before the Income Tax Appellate Tribunal, Mumbai Bench 'J', Mumbai (*hereinafter referred to as 'ITAT'*), were allowed vide order dated 26.11.2024 and corresponding appeals filed by the respondent were rejected vide order dated 03.02.2025 and regardless of the fact that the order of the ITAT has attained finality up to the stage of Hon'ble Supreme Court, still the respondents have not made the refund which is legitimately due to the petitioner.



3. He submitted that the petitioner's application dated 23.07.2025 (Annexure P9) too has remained unheeded for a considerable time.

4. Mr. Menon, learned Junior Standing Counsel for the Department prays for and is granted six weeks' time to complete instructions and to file a short affidavit indicating therein the reason(s) for which the amount refundable to the petitioner has not been paid.

5. List this case on 21.05.2026.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 23, 2026

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