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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. Advocate with Ms. Ananya Kapoor & Ms. Soumya Singh, Advocates.

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 & Ms. Priya Sarkar, JSCs.

**CORAM:**
**HON'BLE MR. JUSTICE DINESH MEHTA**
**HON'BLE MR. JUSTICE VINOD KUMAR**

**O R D E R**

% **21.05.2026**

1. Mr. Sanjeev Menon, learned Junior Standing Counsel, at the outset submitted that the Assessing Officer has passed an order dated 15.05.2026 giving effect to the order of the Tribunal and accordingly as of today, demand due against the petitioner is NIL.

2. He submitted that so far as the refund is concerned, the same will be processed and payment shall be made, once the petitioner files Form 26B.

3. Mr. Sachit Jolly, learned Senior Counsel, on the other hand

contended that the requirement of giving appeal effect order does not call for furnishing of any form, let alone Form 26B. It is the statutory duty and obligation of the Assessing Officer, he added with vehemence.

4. He submitted that while framing the assessment order and calculating and issuing the demand notice under Section 156 of the Income Tax Act, 1961, the Assessing Officer had verified all the prepaid taxes/self assessment tax and any other tax which the assessee had paid or were deducted from the source and therefore, asking the petitioner to furnish a form again is unjustified. He argued that Form 26B, which is prescribed under Rule 31A of the Income Tax Rules, 1962 is neither applicable in present case nor is otherwise required.

5. He further asserted that yesterday, the petitioner has made a representation alongwith photocopies of all the challans. He thus, prayed that a direction be issued to the concerned Assessing Officer to pay the requisite amount of refund alongwith applicable interest forthwith.

6. He contended that asking the petitioner to undertake an unwarranted formality, which is alien to law leads to unnecessary paper work, if not harassment.

7. He expressed his concern that the Assessing Officer has given only one order dated 15.05.2026, which has been referred to by Mr. Sanjeev Menon, but he had not been given a copy of the computation sheet sent with above referred order of 15.05.2026, which shows the petitioner's prepaid taxes to be NIL.

8. Heard learned counsel for the parties.

9. Mr. Sanjeev Menon, learned Junior Standing Counsel, to complete instruction and file an affidavit of the Assessing Officer that under which provision/circular furnishing of Form 26B is necessary.

10. The Assessing Officer may, nevertheless, process petitioner's representation and process refund in accordance with law by the next date of hearing, ofcourse if he is otherwise required under law so to do.

11. List this case on 22.07.2026.

**DINESH MEHTA, J.**

**VINOD KUMAR, J.**

**MAY 21, 2026**/*nk*