Vodafone Idea Ltd. (successor of Vodafone Mobile Services Ltd.) through authorised representative Alok Singh v. Deputy Commissioner of Income Tax (TDS), Lucknow

WRIT TAX No. 466 of 2026

2026:AHC-LKO:20842-DB | 2026-03-23

The writ was disposed of with a direction to file a statutory appeal. If filed within two weeks, the Commissioner (Appeals) was to consider the matter, especially demand stay, within four weeks of filing. Demand was to remain stayed until orders on the stay application.

154 | 156 | 246A

Allahabad High Court | Division Bench | Shekhar B. Saraf | Amitabh Kumar Rai

Assessment years:

01 FACTS OF THE CASE

The petitioner challenged a 13 March 2026 rectification order and demand. Authorities had dealt with approximately Rs.17 crore of TDS, whereas the rectification sought concerned approximately Rs.163 crore. An appeal against the original 31 March 2025 order was pending.

Source: PDF pp.1–2, paragraphs 2–5

02 DISCUSSION BY THE HON'BLE COURT

The Bench identified an efficacious Section 246A appeal but expressly refrained from deciding Section 154 merits. It noted the imminent demand date and prior temporary protection.

Source: PDF pp.1–2, paragraphs 3–6

03 JUDICIAL DECISION

The writ was disposed of with a direction to file a statutory appeal. If filed within two weeks, the Commissioner (Appeals) was to consider the matter, especially demand stay, within four weeks of filing. Demand was to remain stayed until orders on the stay application.

Source: PDF p.2, paragraphs 6–8

04 OUTCOME / IN WHOSE FAVOUR

Temporary protection and appellate consideration were provided; the rectification claim was not allowed.

Source: PDF p.2, paragraphs 6–8

05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

The Court preserved the appellate forum while addressing imminent recovery — The section 246A remedy was treated as efficacious, but the approaching deposit date and prior temporary protection called for an interim arrangement. This explains why dismissal of the writ route was accompanied by directions for appellate consideration and a demand stay, without deciding the section 154 claim.

Three timing points must remain distinct — The appeal was to be filed within two weeks of the order. The Commissioner (Appeals) was to consider the matter, particularly stay, within four weeks of filing. Demand protection lasts until orders on the stay application: it is not a stay for the entire appeal or simply a fixed four-week period. Filing and stay-order dates are essential to track its operation.

The amounts do not represent relief awarded — Approximately Rs.17 crore of TDS addressed by the authority and the approximately Rs.163 crore rectification sought describe the dispute. Neither is a refund awarded here. The pending appeal against the 31 March 2025 order and the new challenge to the 13 March 2026 rectification must be kept identifiable when examining the eventual appellate result.

Source: PDF p.1

SOURCE & VERIFICATION

Supplied court order - exact individual source bytes verified

Complete supplied 2-page original read and every page visually inspected; original PDF bytes verified by SHA-256 against the review ledger. Only source-identified provisions and assessment years are indexed. No PAN is stated. No current-law clearance is claimed.

Open cited source rendition

All 2 source pages read and visually inspected; exact original SHA-256 verified.

STATUTORY SCOPE

Only source-identified provisions are recorded. No current monetary threshold, current statutory equivalence or 2025 Act applicability is inferred.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current precedential treatment have not been comprehensively verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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