2026:AHC-LKO:20842-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW

WRIT TAX No. - 466 of 2026

Vodafone Idea Ltd.(Successor Of Vodafone Mobile Services Ltd.) Thru. Auth.Representative Alok Singh .....Petitioner(s)

Versus

Deputy Commissioner Of Income Tax (Tds) Lko. .....Respondent(s)

Counsel for Petitioner(s)	:	Saurabh Upadhyay, Abhishek Awasthi, Kapil Misra
Counsel for Respondent(s)	:	Kushagra Dikshit

Court No. - 3

HON'BLE SHEKHAR B. SARAF, J.
HON'BLE AMITABH KUMAR RAI, J.

1. Heard Shri Satish Chandra Misra, learned Senior Advocate along with Shri Sachit Jolly, learned Senior Advocate assisted by Shri Kapil Misra, Shri Saurabh Upadhyay and Shri Abhishek Awasthi, learned counsel for the petitioner, Shri S.B. Pandey, learned Senior Advocate & DSGI assisted by Shri Varun Pandey, learned counsel appearing on behalf of the respondent Nos.1 & 2 and Shri Neerav Chitravanshi & Shri Kushagra Dikshit, learned counsel appearing on behalf of the respondents.

2. This is a writ petition under 226 of the Constitution of India, wherein the petitioner is aggrieved by the impugned order dated 13th March, 2026 and the impugned notice of demand dated 13th March, 2026, wherein the application of the petitioner under Section 154 & 156 of the Income Tax Act, 1961 (herein after referred to as the "Act") has been held against the petitioner.

3. Upon perusal of the impugned order, we are of the view that the petitioner has an alternative and efficacious remedy under the Act by filing an appeal under Section 246A of the Act.

4. However, upon perusal of the impugned order, we have found that the authorities have dealt with the tax deducted at source by the petitioner in respect of Idea Cellular Ltd., Vodafone Mobile Services Ltd and

Bharatiya Airtel Ltd, which comes to the tune of approximately Rs.17,00,00,000/-. However, the rectification the petitioner had sought was for TDS amounting to approximately Rs.163,00,00,000/-.

5. It is to be noted that the impugned order directs the petitioner to deposit this money by 25th March, 2026. It is to be noted that against the original order dated 31st March, 2025, an appeal is already pending and the present exercise was carried out by the assessing officer on an order passed by Commissioner of Income Tax (TDS) by an order dated 09.10.2025, wherein a stay was granted on the demand till 26th February, 2026, which was thereafter extended till 15th March, 2026 (by an order dated 27th February, 2026).

6. Without going into the merits of the impugned order passed under Section 154 of the Act, we direct the petitioner to file an appeal under the statute and if such an appeal is filed within a period of two weeks from date, the Commissioner (Appeals) is directed to look into the said matter specially the matter with regard to stay of the demand within a period of four weeks from date of filing of the said appeal.

7. Until orders are passed by the Commissioner (Appeals) on the stay application filed by the petitioner, the demand shall remain stayed.

8. With the above direction, the writ petition is disposed of.

(Amitabh Kumar Rai,J.) (Shekhar B. Saraf,J.)

March 23, 2026
Ashutosh

Digitally signed by :-
ASHUTOSH PANDEY
High Court of Judicature at Allahabad,
Lucknow Bench