



**106-3**                    **IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH**

**ITA-121-2021 (O&M)**  
**Date of Decision: 10.03.2025**

Commissioner of Income Tax (TDS)-2, Chandigarh                    ...Appellant

Vs.

M/s Vodafone Idea Limited (earlier known as Vodafone Mobile Services Limited).                    ...Respondent

**CORAM: HON'BLE MRS. JUSTICE LISA GILL  
HON'BLE MR. JUSTICE DEEPINDER SINGH NALWA**

**Present:** Mr. Amanpreet Singh, Advocate  
for the appellant(s).

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**LISA GILL, J. (ORAL)**

For order, see order of even date passed in case **ITA-42-2021** titled as "***Commissioner of Income Tax (TDS)-2, Chandigarh Vs. M/s Vodafone Idea Limited (earlier known as Vodafone Mobile Services Limited).***"

**(LISA GILL)**  
**JUDGE**

**(DEEPINDER SINGH NALWA)**  
**JUDGE**

**10.03.2025**  
Parveen kumar

Whether speaking/reasoned                    :Yes/No  
Whether reportable                                :Yes/No