



14 August 2023

**National Stock Exchange of India Limited**  
"Exchange Plaza",  
Bandra - Kurla Complex,  
Bandra (E),  
Mumbai – 400 051

**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001

**Sub: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") – Disclosure of continuing event or information**

**Ref: "Vodafone Idea Limited" (IDEA / 532822)**

Dear Sir/Madam,

Pursuant to Regulation 30 read with Para B of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (Listing Regulations), details with respect to the material litigations, as required under Regulation 30 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, are enclosed in the attached **Annexure**.

Thanking you,

Yours faithfully,

For **Vodafone Idea Limited**

**Pankaj Kapdeo**  
**Company Secretary**

Encl: As above



## ANNEXURE

Sr. No.	Name of the Opposing Party / Court / Tribunal / Agency where litigation is filed	Brief Details of Dispute / Litigation	Expected financial implications, if any, due to compensation, penalty etc.	Quantum of Claims, if any
<b>DIRECT TAX MATTERS</b>				
The demands in respect of each of the below cases are currently stayed. Further, most of these matters are covered by favorable judgments passed by same authority or by superior judicial authority(s), either in favor of the Company or in respect of similar matters pertaining to other entities, in respect of earlier assessment years.				
1.	Vodafone Idea Limited (erstwhile Idea Cellular Limited) vs Income Tax Department	Appeal filed by the Company against demands arising out of tax assessment for financial year 2015-16. Issues involved are deduction of Revenue License Share Fees, Section 14A, Disallowance u/s 40(a)(ia) - TDS on prepaid discount & international roaming, Depreciation on Spectrum, etc. The amount involved is ~ Rs. 2,825 crore. Appeal pending before Commissioner of Income Tax (Appeals)	As mentioned in brief details	
2.	Vodafone Idea Limited (erstwhile Vodafone Mobile Services Limited) vs Income Tax Department	Appeal filed by the Company against demands arising out of tax assessment for financial year 2014-15. Issues involved are deduction of Revenue Share License Fees, Section 14A, Disallowance u/s 40(a)(ia) - TDS on prepaid discount, Depreciation on Spectrum, AMP adjustments & Brand Royalty adjustments under Transfer Pricing, etc. The amount involved is ~ Rs. 2,470 crore. Appeal pending before Income Tax Appellate Tribunal	As mentioned in brief details	





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3.	Vodafone Idea Limited (erstwhile Idea Cellular Limited) vs Income Tax Department	Appeal filed by the Company against demands arising out of tax assessment for financial year 2016-17. Issues involved are deduction of Revenue License Share Fees, Disallowance u/s 40(a)(ia) - TDS on prepaid discount & international roaming, Depreciation on Spectrum, etc. The amount involved is ~ Rs. 1,416 crore. Appeal pending before Commissioner of Income Tax (Appeals)	As mentioned in brief details	
4.	Vodafone Idea Limited (erstwhile Vodafone South Limited) vs Income Tax Department	Appeal filed by the Company against demands arising out of tax assessment for financial year 2010-11. Issues involved are deduction of Revenue Share License Fees, Disallowance u/s 40(a)(ia) - TDS on prepaid discount & international roaming, Disallowance of network site rentals, Depreciation on Spectrum, Brand Royalty adjustments under Transfer Pricing, etc. The amount involved is ~ Rs. 1,305 crore. Appeal pending before Income Tax Appellate Tribunal	As mentioned in brief details	
5.	Vodafone Idea Limited (erstwhile Vodafone South Limited) vs Income Tax Department	Appeal filed by the Company against demands arising out of tax assessment for financial year 2008-09. Issues involved are deduction of Revenue Share License Fees, Disallowance u/s 40(a)(ia) - TDS on prepaid discount & international roaming, Deemed dividend, Brand Royalty adjustments under Transfer Pricing, etc. The amount involved is ~ Rs. 1,107 crore. Appeal pending before Income Tax Appellate Tribunal	As mentioned in brief details	





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6.	Vodafone Idea Limited (erstwhile Vodafone Mobile Services Limited) vs Income Tax Department	Appeal filed by the Company against demands arising out of tax assessment for financial year 2013-14. Issues involved are deduction of Revenue Share License Fees, Disallowance u/s 40(a)(ia) - TDS on prepaid discount, Depreciation on Spectrum, Brand Royalty adjustments under Transfer Pricing, etc. The amount involved is ~ Rs. 987 crore.  Appeal pending before Income Tax Appellate Tribunal	As mentioned in brief details	
7.	Vodafone Idea Limited (erstwhile Vodafone South Limited) vs Income Tax Office	Appeal filed by the Company against demands arising out of tax assessment for financial year 2009-10. Issues involved are deduction of Revenue Share License Fees, Disallowance u/s 40(a)(ia) - TDS on prepaid discount & international roaming, Denial of Section 80-IA deduction on other income, Disallowance of network site rentals, Brand Royalty adjustments under Transfer Pricing, etc. The amount involved is ~ Rs. 984 crore.  Appeal pending before Income Tax Appellate Tribunal	As mentioned in brief details	
<b>INDIRECT TAX</b>				
8.	Vodafone Idea Limited (erstwhile Vodafone Mobile Services Limited) vs	Demands under Service Tax for the period October 2008 to March 2012 were received in respect of one service area of the Company, alleging difference between service tax returns and financials. The amount	As mentioned in brief details	





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	Commissioner of CGST and CX, Kolkata South before CESTAT, Kolkata Commissioner of CGST and CX, Kolkata South before CESTAT, Kolkata vs Vodafone Idea Limited (erstwhile Vodafone Mobile Services Limited)	involved is ~ Rs. 1,508 crore. The Company has appealed before the Tribunal to contest the impugned demand demonstrating the correct reconciliation. There is a cross appeal filed by the department too.		
<b>REGULATORY MATTERS</b>				
9.	<ul style="list-style-type: none"> <li>Vodafone Mobile Services Ltd (VMSL) and Others. Vs Union of India before TDSAT (TP 558/2015).</li> <li>Vodafone Mobile Services Ltd and Ors. Vs. Union of India before TDSAT (TP 673/2015)</li> </ul> These two matters are connected	<p>Erstwhile Vodafone entities applied to DoT for approval for transfer and merger of licenses held by the Transferor Companies under Merger.</p> <p>DoT demanded certain amounts for transfer of licenses. Against these demands for Merger, VMSL [now known as Vodafone Idea Limited ("VIL")] filed Petitions in TDSAT praying for setting aside and quashing the impugned conditions. In TP 558/2015, TDSAT stayed the demands imposed by the DoT and directed for transfer of licenses without insisting on the demands, subject to Company submitting undertaking. DoT, aggrieved with the TDSAT's interim Order, approached the Supreme Court ("SC") wherein SC directed the Company to deposit some amount for the grant of DoT's approval subject to the outcome of the pending matter in TDSAT. Consequently, Company complied with the SC directive.</p>	As mentioned in brief details	





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		<p>Relying on the SC's Order, TDSAT directed Company to deposit the requisite amount with DoT under separate petition for Merger TP 673/2015. Consequently, Company deposited the said amount.</p> <p>The total amount involved in the said matter(s) is ~ Rs. 3,857 crore.</p> <p>The matter(s) are pending for final hearing.</p>		
10.	Vodafone Idea Ltd Vs. Union Of India before TDSAT, TP No. 30/2019	<p>For approval of merger of Vodafone India Ltd and Vodafone Mobile Services Ltd. with Idea Cellular Ltd. (together now known as Vodafone Idea Ltd.) , Department of Telecommunications ("DoT") raised demand towards differential amount between entry fee and market determined prices for 4.4 MHz spectrum allotted to erstwhile Vodafone entities. Present petition was filed seeking correction of calculation errors in the demand made by DoT. The amount of refund sought by VIL in the matter is Rs. 1,284 crore.</p> <p>The matter is pending for final hearing.</p>	As mentioned in brief details	
11.	<ul style="list-style-type: none"><li>Union Of India Vs. Vodafone Idea Ltd. before Supreme Court in Civil Appeal No.- 8232 of 2019</li></ul>	<p>Erstwhile Vodafone Mobile Services Ltd and Vodafone India Ltd. [now known as Vodafone Idea Ltd ("VIL")] filed petition (TP No. 38/ 2017) in TDSAT challenging Guidelines dated 16.10.2015 and a letter dated 24.01.2017 issued by DoT related with MW frequency allocations and</p>	As mentioned in brief details	





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	<ul style="list-style-type: none"><li>Vodafone Idea Ltd Vs. Union Of India before Supreme Court in Civil Appeal No. 8761 of 2019</li></ul>	<p>to sign a new MW Frequency Agreement with an open ended Undertaking.</p> <p>TDSAT vide its judgement on 13.03.2019, held that guidelines dated 16.10.2015 and a letter dated 24.01.2017 are set aside and company is entitled for revalidation/ re-assignment of its already allotted frequencies subject to payment of any lawful charges and also government has the right to charge the rates unilaterally fixed in 2006 for MW Spectrum and they can be made applicable to operator from date of issue of fresh notification, as against the rates mutually agreed between the Parties in 2002.</p> <p>The amount involved in the matter is Rs. 864 crore.</p> <p>DoT and VIL have filed cross appeals before Supreme Court against said TDSAT judgement.</p> <p>The matter is pending for hearing.</p>		
12.	<ul style="list-style-type: none"><li>Vodafone Idea Ltd Vs Union Of India before TDSAT in TP No. 44/2021</li><li>Vodafone Idea Ltd Vs Union Of India before TDSAT in TP No. 46/2021</li></ul>	<p>By way of TP no. 44/2021, Vodafone Idea Limited (“VIL/Petitioners”) has challenged the Department of Telecommunications’ (DoT) demand notice on Erstwhile Vodafone India Ltd and Vodafone Mobile Services Ltd. and by way of TP no. 46/2021, VIL has challenged the DoT demand notice issued to Erstwhile Idea Cellular Ltd (“ICL”), in respect of alleged non-provision of Points of Interconnection by alleging a violation of</p>	As mentioned in brief details	





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		<p>“Standards of Quality of Service of Basic Telephone Service (Wireline) and Cellular Mobile Telephone Service Regulations, 2009”.</p> <p>The amount involved in TP no. 44/2021 is Rs. 1,050 crore and amount involved in TP No. 46/2021 is Rs. 950 crore.</p> <p>The matter is pending for completion of pleadings.</p>		
13.	<ul style="list-style-type: none"><li>• Vodafone Idea Ltd Vs. Union Of India before Supreme Court (CA No. 3686/2020)</li><li>• Union of India vs Vodafone Idea Limited before Supreme Court (CA No. 1719/2020)</li></ul>	<p>Department of Telecommunications (“DoT”) issued an order and Demand note imposing a One Time Spectrum Charges (“OTSC”) on Erstwhile Vodafone entities [namely Vodafone Mobile Services Ltd and Vodafone India Ltd., since merged with Idea Cellular Ltd. and the merged entity now known as Vodafone Idea Ltd. (VIL)]. Said entities filed a Petition in TDSAT (bearing TP no. 19/ 2013), seeking to set aside said order and Demand Note. TDSAT, vide judgment dated 04.07.2019, held that for spectrum between 4.4 MHz to 6.2 MHz, OTSC is not chargeable hence that demand is set aside; and for spectrum beyond 6.2 MHz allotted after 01.07.2008, OTSC shall be levied from the date of allotment of such spectrum; further, for spectrum before 01.07.2008, OTSC shall be levied from 01.01.2013 till the date of expiry of licenses.</p> <p>The amount involved in the matter is ~ Rs. 3,599 crore.</p>	As mentioned in brief details	







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		<p>Both DoT and VIL preferred cross appeals against TDSAT's judgement dated 04.07.2019.</p> <p>These appeals are currently pending in Supreme Court for final hearing.</p>		
14.	<ul style="list-style-type: none"> <li>Vodafone Idea Ltd Vs. Union of India before Telecom Disputes Settlement and Appellate Tribunal ("TDSAT") (TP No. 28/2019).</li> <li>Union Of India Vs. Vodafone Idea Ltd before Supreme Court (Civil Appeal 4653/2019)</li> <li>Idea Cellular Ltd (ICL) Vs. Union of India before Bombay High Court [WP (Civil) 2029/ 2013].</li> </ul>	<p>DoT while approving the merger of Vodafone India Ltd and Vodafone Mobile Services Ltd. with Idea Cellular Limited ('ICL'), demanded Bank Guarantee ('BG') for securing One Time Spectrum Charges demand ('OTSC') from erstwhile ICL. ICL furnished the BG under protest and thereafter the merged entity Vodafone Idea Limited ('VIL') challenged the demand before TDSAT vide TP No 198 of 2018. TDSAT vide its judgment directed DoT to return the BG of the amount which was covered by interim stay order passed by the Bombay High Court in a separate connected matter. TDSAT also held that Company is free to dispute the remaining demand. Hence the petition TP 28/2019 was filed by the Company seeking refund of balance amount of BG.</p> <p>DoT has filed an appeal before Supreme Court ('SC') wherein SC has stayed TDSAT's judgment passed in T. P. No. 198 of 2018.</p> <p>DoT issued Demand Notice dated 08.01.2013 raising One Time Spectrum Charge (OTSC) demands on Idea Cellular Limited ('ICL') and Erstwhile Spice Communications Ltd. (which has since merged with ICL)</p>	As mentioned in brief details	





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		<p>ICL, now known as Vodafone Idea Ltd., filed a petition in Bombay High Court, for direction to set aside the Demand Notice. The Hon'ble Bombay High Court vide its interim order directed that no coercive action shall be taken against the impugned Demand.</p> <p>The total amount involved in above matters is Rs. 3,322 crore.</p> <p>The matters are pending before the respective forums.</p>		
15.	Union of India (UoI) Vs. Vodafone Mobile Services Ltd and Ors, before Supreme Court (Civil Appeal No. 10910-17/ 2014).	<p>Aggrieved by instructions issued by DoT to discontinue the intra circle 3G roaming arrangement, Idea Cellular Limited and Vodafone Mobile Services Ltd (together now known as Vodafone Idea Limited), have approached TDSAT. TDSAT quashed the impugned instructions of DoT, vide its order dated April 29, 2014. DoT has appealed against the said order of the TDSAT before the Supreme Court.</p> <p>The total amount involved in the above matters is Rs. 850 crore.</p> <p>The matter is pending before Supreme Court.</p>	As mentioned in brief details	

