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The proposed merger will include transfer of all the customers and assets of TTSL to Bharti Airtel. It will also result in transfer of 178.5 MHz spectrum (of which 71.3 MHz is liberalised) in the 850 MHz, 1800 MHz and 2100 MHz bands to Bharti Airtel's existing spectrum. The transaction will also grant Bharti Airtel with an indefeasible right to use for part of Tata's existing fibre network. {K2Splitter}

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The boards of both the telecom operators have approved the acquisition. However, it is subject to requisite regulatory approvals.

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The merger is being done on a debt-free cash-free basis, except for Bharti Airtel assuming a small portion of the unpaid spectrum liability of Tata's towards the Department of Telecommunications (DoT), which is to be paid on deferred basis.

The employees of TTSL will be demerged on the lines of the two businesses, the consumer mobile business line and enterprise and fixed line and broadband line. TTSL is also in initial stages of a possible combination of its enterprise business with Tata Communications and its retail fixed line and broadband business with Tata Sky. Tata will retain its stake in Viom, and will take care of the liabilities associated with it.

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