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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

CNR No. DLHC010325322026

+ **W.P.(C) 10111/2026, CM APPL. 47013/2026**

**CLIX CAPITAL SERVICES PRIVATE LIMITED AS A
SUCCESSOR TO CLIX FINANCE INDIA PRIVATE LIMITED**

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms.
Sherry Goyal, Ms. Viyushti Rawat &
Mr. Subham Gupta, Advs.

versus

**THE DY. COMMISSIONER OF INCOME TAX, CIRCLE 4 2, NEW
DELHI & ORS.**

.....Respondents

Through: Mr. Indruj Singh Rai, SSC with Mr.
Sanjeev Menon, Mr. Rahul Singh,
Ms. Priya Sarkar, JSCs, Mr. Gaurav
Kumar, Mr. Prateek Bhati, Advs.
Mr. Nirdesh Gangwar, Assessing
Officer, ACIT, Circle 4(2).

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

ORDER

21.08.2026

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1. Mr. Indruj Singh Rai, learned Senior Standing Counsel for Department informed that on 18.08.2026, the respondent-Assessing Officer, who has recently joined (on 13.08.2026) has undertaken the requisite exercise and passed a manual order on 18.08.2026 and calculated an amount of Rs.



20,33,42,656/- payable to the petitioner.

2. While inviting the court's attention towards the affidavit of the AO which has been filed pursuant to our order of previous date, Mr. Rai submitted that although the delay was substantial, it was caused because of the fact that the company's legal status changed multiple times and its name also changed on account of mergers and amalgamations, due to which, the details of tax deducted and assessment orders in the name of various companies were to be verified and reconciled. He assured that now the amount has been calculated and the same will be credited within two weeks in the petitioner's account.

3. While complimenting the officer (who has joined recently) for the efforts he has taken, Mr. Jolly, learned Senior Counsel, pointed out that there is a small error in the amount of the refund shown to have been payable to the petitioner, *qua* which, we do not deem necessary to dilate upon, at this juncture.

4. While disposing of the petition as petitioner's grievance in substance has been redressed, we direct the Assessing Officer-Mr. Nirdesh Gangwar, to meet the representative of the petitioner-company on 31.08.2026 at any time as per his convenience, so that the representative can explain the discrepancy, and also facilitate the verification of the record and address the issues arising out of the intimation under Section 245 of the Income Tax Act of 1961, for the proposed withholding/adjustment of refund.

5. With these observations, the petition stands disposed of.

6. Needless to observe that petitioner's rights to take up its remedy in relation to the calculation of refund/interest shall stand reserved and in case of necessity, the petitioner shall be free to apply for revival of the writ petition



and /or for appropriate direction.

7. Pending application stands disposed of.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 21, 2026
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