$~33

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

\+ W.P.(C) 606/2026, CM APPL.2979/2026

PORTRONICS DIGITAL PRIVATE LIMITED .....Petitioner

Through: Mr. Manuj Sabharwal, Mr. Devvrat Tiwari and Mr. Drona Negi, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME-TAX CIRCLE 19(1), DELHI & ORS. .....Respondents

Through: Mr. Ruchir Bhatia, SSC and Ms. Lopamudra Mahapatra, Adv.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **16.01.2026**

1. By way of present writ petition, the petitioner has challenged the intimation dated 14.12.2025, issued under Section 143(1) of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) for assessment year 2024-25, whereby a demand of Rs.1.37 crores has been raised against the petitioner.

2. Learned counsel for the petitioner submitted that he himself had added back the expenses to the extent of Rs.4,26,06,170/- which were reflected in its profit and loss account, when it furnished the income tax return. However, the Assessing Officer, Centralized Processing Center sent a notice dated 07.03.2025 to the petitioner seeking clarification. In response thereto, the petitioner furnished the clarification on 01.04.2025 but without

considering the same, the aforesaid demand has been raised, which on the face of it, is erroneous. Because it has resulted in double disallowance.

3. Mr. Ruchir Bhatia, learned Senior Standing Counsel while submitting that the impugned intimation order is appealable before the Commissioner of Income Tax (Appeals), however, admitted that the error at petitioner's end was technical and he might be justified in his stand. But since, instead of furnishing the details in applicable column, he had filled in the details in another column, the CPC which processes/assesses return online or through computers could take its cognisanse.

4. He further submitted that in case a rectification application with amended ITR is filed, the requisite process shall be undertaken.

5. Mr. Bhatia in this regard, placed for perusal of the Court, an e-mail which he has received from the Income Tax Department. Relevant paragraph of which reads as under:

> *"The assessee may be informed to file online rectification after making necessary corrections in schedule BP/PART A-OI as indicated above through e-filing portal, so that the issue of double addition in this case will get resolved. PDF of prima facie adjustment notice, intimation under 143(1) issued to assessee, return of income/audit report filed enclosed herewith for ready reference. PW to open intimation u/s. 143(1) is aafcp."*

6. In view of the instructions given to Mr. Bhatia, the present writ petition along with pending application is disposed of by directing the petitioner to file a rectification application and amendment in the Income Tax Return. In case, the needful is done by 31.01.2026, the respondents shall pass consequential order and make refund in accordance with law.

7. The demand raised against the petitioner shall not be enforced until

the petitioner's rectification application is disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 16, 2026/ss