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

\+ W.P.(C) 5728/2026 CM APPL. 28160/2026

MANPOWER GROUP SERVICES INDIA PRIVATE LIMITED
.....Petitioner

Through: Ms. Ananya Kapoor, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE-2 & ORS. .....Respondents

Through: Mr. Sunil Agarwal, SSC with Ms. Monica Benjamin, JSC, Mr. Gibran Naushad, JSC, Mr. Rohit Chakraborty & Ms. Nancy Jain, Advs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE OM PRAKASH SHUKLA

O R D E R

% **13.05.2026**

1. Ms. Monica Benjamin, learned Junior Standing Counsel for the respondents, at the outset submitted that the due refund amounting to Rs.26,81,80,796/- has been remitted to the petitioner and therefore, the petitioner’s grievance has been appropriately redressed.

2. At this juncture, Ms. Ananya Kapoor, learned counsel for the petitioner submitted that though entire amount along with interest has been received, but there is a discrepancy in the calculation of the interest.

3. By closing the proceedings as grievances of the petitioner has been satisfactorily redressed, we grant liberty to the petitioner to move an application before the Assessing Officer (AO) under Section 154 of the

Income Tax Act, 1961.

4. The petitioner shall file an application giving out calculation of interest, which shall be considered and decided by the AO in accordance with law, within a period of three months from receiving the application.

5. The writ petition is disposed of along with pending application.

DINESH MEHTA, J

OM PRAKASH SHUKLA, J

MAY 13, 2026/*sr*