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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 11819/2025 & CM APPL. 66882/2025**

MANPOWER GROUP SERVICES INDIA PRIVATE LIMITED

.....Petitioner

Through: Ms. Ananya Kapoor, Adv.

versus

**DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE-2 & ANR.**

.....Respondents

Through: Mr. Sunil Agarwal, SSC, Ms. Monica Benjamin, Mr. Gibran Naushad, JSCs, Mr. Rohit Chakraborty and Ms. Nancy Jain, Advs.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

28.04.2026

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1. Ms. Monica Benjamin, learned Junior Standing Counsel for the respondents, at the outset submitted that the due refund amounting to Rs.30,70,17,710/- 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 appeal is disposed of along with pending application.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 28, 2026/cd