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

\+ W.P.(C) 1879/2026 CM APPL. 9145/2026

MANPOWERGROUP SERVICES INDIA PRIVATE LIMITED

.....Petitioner

Through: Ms. Ananya Kapoor, Mr. Sumit Chalchandani & Ms. Sejal Arora, Advs.

versus

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

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

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\+ W.P.(C) 11819/2025 CM APPL. 66882/2025

MANPOWER GROUP SERVICES INDIA PRIVATE LIMITED

.....Petitioner

Through: Ms. Ananya Kapoor, Mr. Sumit Chalchandani & Ms. Sejal Arora, Advs.

versus

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

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

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

O R D E R

% **19.02.2026**

1. Ms. Monika Benjamin, learned Junior Standing Counsel for the

respondents prays for and is granted 2 weeks' time to complete her instructions.

2. List this case on 12.03.2026.

3. In the meantime, the Assessing Officer (AO) shall make all endeavors to decide petitioner's rectification application (for Assessing Year 2022-23) inasmuch as the issue raised in the rectification application is only with respect to the rate of surcharge, which according to the petitioner-assessee should be 12%, whereas the Assessing Officer has levied the surcharge at the rate of 40%. The AO may also take into account other grounds raised in the rectification application, in accordance with law.

DINESH MEHTA, J.

VINOD KUMAR, J.

FEBRUARY 19, 2026/*sr*