



\$~40 & 41

* **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 with Ms.
Monica Benjamin, JSC, Mr. Gibran
Naushad, JSC & Mr. Rohit Jain, Adv.

(41)

+ W.P.(C) 1879/2026 & CM APPL. 9145/2026
MANPOWERGROUP 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 Jain, Adv.

CORAM:

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

ORDER
12.03.2026

%

1. Ms. Ananya Kapoor, learned counsel for the petitioner submitted that pursuant to order dated 09.03.2026 passed by the Income Tax Appellate Tribunal, Delhi Bench 'H', New Delhi in SA no. 79/Del/2026, the total



outstanding demand against the petitioner is Rs. 1,56,92,298/- and as against this, the respondents have withheld the refund of more than Rs. 60 crores.

2. Learned counsel for the petitioner submitted that on account of withholding of the said amount, the petitioner's entire working capital has been blocked and it is forced to operate its business on borrowings.

3. Ms. Monica Benjamin, learned Junior Standing Counsel for the respondents-Department prays for and is granted a week's time to complete instructions.

4. List these cases on 23.03.2026.

5. Meanwhile, if the Assessing Officer finds the assertion of the petitioner to be correct, he may withhold the amount equal to the petitioner's total outstanding amount, but shall have to refund/pay back the remaining amount.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 12, 2026/sr