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

\+ W.P.(C) 10111/2026 CM APPL. 47013/2026

CLIX CAPITAL SERVICES PRIVATE LIMITED AS A SUCCESSOR TO CLIX FINANCE INDIA PRIVATE LIMITED

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms. Sherry Goyal, Ms. Viyushti Rawat & Mr. Subham Gupta, Advs.

versus

THE DY. COMMISSIONER OF INCOME TAX, CIRCLE 4 2, NEW DELHI & ORS. .....Respondents

Through: Mr. Indruj Singh Rai, SSC with Mr. Sanjeev Menon, Mr. Rahul Singh, Ms. Priya Sarkar, JSCs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% **28.07.2026**

1. Mr. Sachit Jolly, learned Senior Counsel appearing for the petitioner, invited Court's attention towards the order under Section 254/250/143(1) of Income Tax Act, 1961 passed by the Assessing Officer way back on 25.02.2022 and submitted that regardless of the note made by the Assessing Officer (AO) that the necessary forms and challans would be issued, nothing has been done for more than four years, though a series of letters and reminders were sent by the assessee during this period.

2. Learned Senior Counsel pointed out that the petitioner has placed on record atleast 20 representations that have sent via E-mail to the respondent

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and submitted that because of the indolent approach of the authorities, a substantial working capital of more than Rs. 15 Crores is lying stuck with the respondents for four years.

3. List this case on 21.08.2026.

4. The concerned Assessing Officer concerned shall remain present in the Court, alongwith his affidavit setting out the reason or explanation for the inordinate delay of four years in doing the needful. He shall also show cause as to why the interest payable on this amount for the delay be not recovered from his salary?

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

JULY 28, 2026/*sid*

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