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

\+ W.P.(C) 6934/2024 CM APPL. 28868/2024

CAMPUS ACTIVEWEAR LIMITED .....Petitioner

Through: Mr. Kamal Sawhney, Mr. Arun Bhadauria and Mr. Puru Medhira, Advs.

versus

COMMISSIONER OF INCOME TAX, RANGE 32, CIRCLE 4 2, & ANR. .....Respondents

Through: Mr. Vipul Agrawal, SSC, Ms. Sakshi Shairwal and Mr. Akshat Singh, JSCs, Ms. Harshita Kotru and Mr. Gaoraang Ranjan, Advs.

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

O R D E R

% **14.05.2026**

1. By way of the present writ petition, the petitioner has raised a grievance that though no assessment order/intimation for Assessment Year 2021-22 was served upon the petitioner yet a demand of Rs.10,49,21,129/- is reflected on the Income Tax Business Application Portal (*hereinafter referred to as 'ITBA portal')*.

2. He submitted that in spite of the fact that the petitioner has raised a grievance on the grievance portal on 29.02.2024, neither the respondents have deleted the demand nor have they served a copy of any intimation, whereby such demand had been raised.

3. Mr. Vipul Agrawal, learned Senior Standing Counsel for the Income

Tax Department, on the other hand, provided a printout of an e-mail dated 11.05.2026 sent by the Assessing Officer (AO), wherein it was indicated that the petitioner's case for a refund has been processed, but due to some technical issue, the same could not be completed.

4. The scanned copy of the e-mail dated 11.05.2026 along with the attachment sent by the department is pasted hereinfra:-

Gmail Chambers of Vipul Agrawal <vipulagr.office@gmail.com>

Request Seeking Parawise Commetns in WPC No.: 6934/2024 - In the case of Campus Activewear Limited v. CIT Range - 32, C-4(2) & Anr.

delhi.dcit4.2 <delhi.dcit4.2@incometax.gov.in> Mon, May 11, 2026 at 7:35 PM
To: Chambers of Vipul Agrawal <vipulagr.office@gmail.com>

Sir,

Kindly refer to the subject cited above and the trailing email.

In this regard, please find attached the Word file containing the latest facts of the case along with the screenshot of the approval accorded by the Range Head for your kind reference and further necessary action.

[Quoted text hidden]

2 attachments

Campus.docx
17K

Refund Appoval Workitem.pdf
83K

M/s Campus Activewear Limited
PAN: AACCC5852H
AY: 2021-22

Current Facts of the Case:

In the case, it is submitted that the Department has already taken corrective action by passing a rectification order under section 154 dated 03.12.2024 allowing the claim of prepaid taxes of the amalgamating entity. However, due to repeated technical issues in the ITBA system, the said rectification order, though approved multiple times at the Range level, has not attained finality and has repeatedly reverted to the draft stage despite approvals and forwarding for accounting. In this regard, it is pertinent to submit that the rectification order was initially approved by the Range Head on 29.05.2025, but due to technical issues the order reverted to the "Draft Orders" stage. Thereafter, the order was again uploaded and approved on 13.11.2025, however, the same issue recurred and the order again reverted to draft stage. Subsequently, the order was uploaded for the third time and approved by the Range Head on 17.02.2026 and forwarded for accounting, but once again reverted to draft stage at CPC end due to system-related issues.

The matter was thereafter again pursued with CPC and the rectification order has once again been put up for refund approval before the Range Head. The refund has now been approved again by the Range Head on 11.05.2026, screenshot whereof is duly attached for ready reference. However, despite such approval, the refund is presently pending at CPC end for final processing/accounting due to continuing technical issues in the system. Thus, the grievance raised by the assessee in the present writ petition already stands substantially addressed by the Department through rectification proceedings, and only technical implementation at CPC end remains pending.

5. It is therefore, apparent that there is some technical glitch or misconception on the part of the Department, so far as the petitioner's demand for assessment for Assessment Year 2021-22 is concerned.

6. List this case on 12.08.2026.

7. It will, in the meantime be required of the AO to serve upon the

petitioner a copy of the intimation or any order finalising the petitioner's assessment.

8. In case the contention of the petitioner is correct that the demand as reflected on the ITBA portal does not exist, the AO shall delete the reflection of such demand. And, in case the petitioner is found entitled to a refund, the AO will either remit the amount of refund along with applicable interest or to intimate Mr. Agrawal, learned Senior Standing Counsel for the Department, about the reasons for not being able to do so.

DINESH MEHTA, J

VINOD KUMAR, J

MAY 14, 2026/*cd*