

Cargill India Private Limited v. Central Board of Direct Taxes

Petition for Special Leave to Appeal (C) No. 18119 of 2025

No separate citation stated in the source | 2026-06-23

Procedural order — no final tax-merits ruling

72A

2 judicial members | Ujjal Bhuyan | Arun Palli

Assessment years: See the source-scope notes; no year inferred.

01 FACTS OF THE CASE

Cargill challenged a Delhi High Court judgment concerning Rule 9C of the Income-tax Rules, 1962 read with section 72A of the 1961 Act.

Source: [paragraphs Caption and 2 / PDF pages 1, 2](#)

02 DISCUSSION BY THE HON'BLE COURT

After perusing the impugned judgment and statutory provisions, the Court stated that the matter required further scrutiny. It did not adopt a construction of Rule 9C or section 72A.

Source: [paragraphs 2-3 / PDF pages 1, 2](#)

03 JUDICIAL DECISION

Notice was issued, returnable on 18 August 2026, with permission to serve the Central Agency.

Source: [paragraphs 4-5 / PDF pages 1, 2](#)

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: No merits winner; taxpayer obtained notice

Notice was issued, returnable on 18 August 2026, with permission to serve the Central Agency.

No final tax-merits ruling in this order

Source: [paragraphs 4-5 / PDF pages 1, 2](#)

05 AKHB REVIEW POINT

Read this together with the separately indexed 21 August 2026 Special Lok Adalat record. The June order expressly prints section 72A. A later record prints 71A when referring back to it; retain the source discrepancy rather than silently changing either original.

Source: [paragraphs 2-5 / PDF pages 1, 2](#)

SOURCE & VERIFICATION

[Original Hon'ble Supreme Court PDF](#)

Complete identified source PDF: 2 pages. Original bytes preserved.

[Open cited source rendition](#)

Historical procedural status as of the order date only. No assertion that an interim direction remains operative today; inspect later docket orders before relying on it.

Submissions recited in this order are not final findings.

No citation printed in the source order

Not stated in the reviewed order

The separately reviewed 21 August 2026 Special Lok Adalat record states that no settlement was reached and directs posting before the appropriate bench; this is not a comprehensive subsequent-treatment check.

STATUTORY SCOPE

Current statutory equivalence and applicability under the Income-tax Act, 2025 have not been verified.

LATER TREATMENT

Source checked 2026-10-04. Subsequent appeals, review proceedings, stays, reversals and later judicial treatment have not been comprehensively checked. This note is not a citator status certificate.

IDENTIFIED SOURCE LINKS

[official record of proceedings - PDF pages: 2](#)

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[Related note: Cargill India Private Limited v. Central Board of Direct Taxes](#)

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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