

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 | 2026-08-21

Procedural order — no final tax-merits ruling

2 judicial members | J.B. Pardiwala | K. Vinod Chandran

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

01 FACTS OF THE CASE

Cargill's pending special leave matter was referred to the Supreme Court Special Lok Adalat. The parties were unable to reach a settlement.

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

02 DISCUSSION BY THE HON'BLE COURT

The record refers back to the 23 June 2026 notice order but undertakes no statutory adjudication. It prints section 71A with Rule 9C, whereas the original June order prints section 72A. This discrepancy is preserved.

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

03 JUDICIAL DECISION

The matter was directed to be posted before the appropriate bench for adjudication.

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

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: No settlement and no merits winner

The matter was directed to be posted before the appropriate bench for adjudication.

No final tax-merits ruling in this order

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

05 AKHB REVIEW POINT

This is an unsuccessful-settlement record, not a decision granting or denying tax relief. It does not resolve Rule 9C or the underlying statutory interpretation. Link it to the June notice order and verify later proceedings.

Source: [paragraphs 1-4 / 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

Source prints 71A; earlier order expressly prints 72A. No corrected substantive section assigned to this procedural record.

The source lists two judges and three lawyer panel members. The bench field counts judicial members only.

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](#)

SHA-256: 59e246d37e83c6fc2d36b30c365321af553696f8e1b600c4d1e81958afc84dd4

[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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