

Deputy Commissioner of Income Tax v. Zydus Infrastructure Private Limited

Special Leave Petition (Civil) Diary No. 43572 of 2026

No separate citation stated in the source | 2026-08-25

Procedural order — no final tax-merits ruling

115-Q | 115-O

2 judicial members | Manoj Misra | Vijay Bishnoi

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

01 FACTS OF THE CASE

The Revenue challenged the Gujarat High Court's order in a distributed-profits-tax recovery dispute.

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

02 DISCUSSION BY THE HON'BLE COURT

The order records the Revenue's argument that section 115-Q permits recovery from a defaulting domestic company without reassessment. The Court did not endorse or reject this proposition.

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

03 JUDICIAL DECISION

Delay in filing was condoned and notice was issued, returnable in six weeks. No stay is stated in this order.

Source: [paragraphs 1.4 / PDF pages 1, 2](#)

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: No merits winner; Revenue obtained notice

Delay in filing was condoned and notice was issued, returnable in six weeks. No stay is stated in this order.

No final tax-merits ruling in this order

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

05 AKHB REVIEW POINT

Index the recovery proposition as an argument for consideration. Issuance of notice is not a ruling that reassessment is unnecessary, and this order does not record a stay of the High Court judgment.

Source: [paragraphs 2-4 / 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

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: 6af74b1b565e6b0e8aea0dd026f1c012c68e49de2d348c81d5eb1bcbc0ac281a

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.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.