

The Director of Income Tax (IT)-I v. Superstar Libra Limited

Civil Appeal No. [not printed] of 2026, arising out of Special Leave Petition (C) No. 1440 of 2016
No separate citation stated in the source | 2026-07-30

Companion judgment adopting the Star Cruises result

44B | 195

Two-Judge Bench | S.V.N. Bhatti | N.V. Anjaria

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

01 FACTS OF THE CASE

The Revenue's special leave petition against Superstar Libra Limited proceeded as a civil appeal when leave was granted. The Court identified it as a companion to Civil Appeal Nos. 3334-3336 of 2012 for a different assessment year. The one-page judgment does not supply that year, an allotted civil appeal number, or a separate factual account. [Companion judgment, title and paras 1-2, physical PDF p. 8 / printed p. 1](#)

Source: See the proposition-specific paragraph and PDF-page links in the text.

02 DISCUSSION BY THE HON'BLE COURT

The Hon'ble Supreme Court stated that the issue was substantially similar to the companion civil appeals and adopted the same view. The incorporated principal reasoning sustains section 44B treatment of SLL's cruise income on the established carriage facts, in a section 195 withholding setting. The companion contains no fresh statutory interpretation or independently described evidence. Its legal content should be read with the identified principal decision rather than inferred from adjacent text as if reproduced here. [Companion judgment, paras 2-3, physical PDF p. 8](#) [Principal judgment, paras 3-4, PDF pp. 1-2](#) [Principal judgment, paras 14-16, PDF pp. 6-7](#)

Source: See the proposition-specific paragraph and PDF-page links in the text.

03 JUDICIAL DECISION

After granting leave, the Court dismissed the civil appeal by adopting the view in Civil Appeal Nos. 3334-3336 of 2012. Pending applications were disposed of. [Companion judgment, paras 1-4, physical PDF p. 8](#)

Source: See the proposition-specific paragraph and PDF-page links in the text.

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Assessee/respondent, Superstar Libra Limited

Revenue civil appeal dismissed by express adoption of the principal judgment.

See decision and scope limits

Source: See the proposition-specific paragraph and PDF-page links in the text.

05 AKHB REVIEW POINT

Editorial analysis: Index this as a separate companion disposition under its own caption and SLP number, linked to the principal Star Cruises review. It adds an application of the principal result to an unidentified different assessment year, not a second free-standing exposition of carriage or a new tax-rate holding. Do not supply the missing appeal number, year or neutral citation from assumption. Although paragraph 2 describes the companion as between the same parties, the printed respondent is Superstar Libra Limited, whereas the principal caption names Star Cruises (India); both captions must be preserved. [Companion judgment, caption and paras 2-3, physical PDF p. 8](#) [Principal judgment, caption and paras 2-3, PDF p. 1](#)

Source: See the proposition-specific paragraph and PDF-page links in the text.

SOURCE & VERIFICATION

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

Separate companion judgment: source PDF pages 8-8

[Open cited source rendition](#)

No separate neutral citation is printed on this companion judgment. 2026 INSC 771 appears on the principal judgment, not on PDF page 8.

Paragraph 2 states that this is a different assessment year but does not identify it.

STATUTORY SCOPE

The relevant assessment year is not stated in this companion. Its 1961 Act sections are indexed through express adoption of the principal judgment, not as express mentions on PDF page 8. Verify the underlying year, applicable statutory version and any later law before relying on the disposition. No current-law certification or automatic Income-tax Act, 2025 carryover is made.

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 original - PDF pages: 8](#)

SHA-256: 0bfce0730d21ed5f9cea5d8be98f5b3acd2c07098027b9705efb713ffbf270ed

[Related note: The Director of Income Tax \(International Taxation\) v. M/s Star Cruises \(India\) P. Ltd.](#)

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.