

ITEM NO.224

COURT NO.5

SECTION XIV

BEFORE THE SUPREME COURT SPECIAL LOK ADALAT
PROCEEDING OF

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

CARGILL INDIA PRIVATE LIMITED

Petitioner(s)

VERSUS

CENTRAL BOARD OF DIRECT TAXES

Respondent(s)

Date : 21-08-2026

PRESENT:

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K. VINOD CHANDRAN
MR.SIDHARTH LUTHRA, SENIOR ADVOCATE
MS. APARNA BHAT, SENIOR ADVOCATE
MR. NIKHIL JAIN, ADVOCATE ON RECORD

For Petitioner(s) :

Mr. Kamal Sawhney, Adv.
Mr. Nikhil Agarwal, Adv.
Mr. Nishank Vashishta, Adv.
Mr. Puru Medhira, Adv.
Mr. Deepak Thackur, AOR

For Respondent(s) :

Mr. S. Dwarakanath, ASG
Ms. Nisha Bagchi, Adv.
Mr. Harmeet Singh Ruprah, Adv.
Ms. Shambhavi Sharma, Adv.

O R D E R

1. The dispute between the parties had been referred for determination to the Lok Adalat.
2. The parties to the lis have been unable to come to a settlement.
3. Notice was issued by a bench of the Court through order dated 23.06.2026, when the bench framed the issue as related to the interpretation of Rule 9C of the Income Tax Rules, 1962 read with Section 71A of the Income Tax Act, 1961.

4. Therefore, this matter may be posted before the appropriate bench for adjudication.

(VISHAL ANAND)
DEPUTY REGISTRAR

(POOJA SHARMA)
COURT MASTER (NSH)