

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

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

[Arising out of impugned final judgment and order dated 25-02-2025 in WP(C) No. 399/2022 passed by the High Court of Delhi at New Delhi]

CARGILL INDIA PRIVATE LIMITED

Petitioner(s)

VERSUS

CENTRAL BOARD OF DIRECT TAXES

Respondent(s)

FOR ADMISSION

Date : 23-06-2026 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE UJJAL BHUYAN
HON'BLE MR. JUSTICE ARUN PALLI

[Partial Court Working Days Bench]

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):

UPON hearing the counsel the Court made the following
O R D E R

1. We have heard learned counsel for the petitioner.
2. Interpretation of Rule 9C of the Income Tax Rules, 1962 read with Section 72A of the Income Tax Act, 1961 is the central issue in this Special Leave Petition.
3. We have perused the impugned judgment and order dated 25.02.2025 passed by the High Court of Delhi at New Delhi in W.P.(c) 399/2022 and the relevant statutory provisions. The matter requires further

scrutiny.

4. Issue notice, returnable on 18.08.2026.

5. Permission is accorded to learned counsel for the petitioner to serve notice upon the Central Agency.

(ABHINAV KUMAR)
COURT MASTER (SH)

(SAPNA BANSAL)
COURT MASTER (NSH)