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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ ITA 765/2025

**CORTEVA AGRISCIENCE SEEDS PVT LTD (FORMERLY
KNOWN AS PHI SEEDS PVT LTD)**

.....Appellant

Through: Mrs. Kavita Jha, Sr. Adv. with Mr.
Aditya Vohra, Adv.

versus

ADDITIONAL COMMISSIONER OF INCOME TAX

.....Respondent

Through: Mr. Anurag Ojha, SSC with Mr. V.K.
Saksena, JSC & Ms. Hemlata Rawat,
JSC.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

22.04.2026

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1. After hearing learned counsel for the parties, we are of the view that the following substantial question of law arises out of the impugned order dated 06.08.2025 passed by the Income Tax Appellate Tribunal "I" Bench, New Delhi (ITAT):

(ii) *Whether the Appellant's income from cultivation and sale of hybrid seeds is agricultural income exempt under Section 10(1) read with Section 2(1)(a) of the Income Tax Act, 1961?*

2. List this case for hearing in due course alongwith ITA 698/2018.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 22, 2026/sr