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

\+ ITA 767/2025

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

<u>O R D E R</u>

% 22.04.2026

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):

(i) Whether on facts and circumstances of the case, the final assessment order dated 30.09.2019 is barred by limitation in terms of time limit provided under section 153(1) read with section 153(4) of the Income Tax Act, 1961 for completion of assessment?

(ii) Without prejudice to question (i), whether the final assessment order dated 30.09.2019 is barred by limitation in law in terms of time limit prescribed under section 144C(13) of the Income Tax Act, 1961 for passing final assessment

order?

(iii) *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*