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

+ ITA 765/2025

+ ITA 767/2025

+ ITA 768/2025

CORTEVA AGRISCIENCE SEEDS PVT LTD

(FORMERLY KNOWN AS PHI SEEDS PVT LTD)Appellant

Through: Ms Kavita Jha, Sr Advocate with Mr
Aditya Vohra and Mr Tanmay
Dhakras, Advocates.

versus

ADDITIONAL COMMISSIONER OF INCOME TAX

.....Respondent

Through: Mr. Anurag Ojha, SSC, Mr. V.K.
Saxena, Ms. Hemlata Rawat, and Ms
Monica Benjamin, JSCs.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **19.12.2025**

CM APPL. 80702/2025(Exemption) in ITA 767/2025

CM APPL. 80704/2025 (Exemption) in ITA 768/2025

1. Exemptions are allowed, subject to all just exceptions.
2. The applications stand disposed of.

ITA 765/2025

ITA 767/2025

ITA 768/2025

3. Ms Kavita Jha, learned Senior Counsel for the appellant would submit that the issues which arise for consideration in these appeals are pending in respect of appellant herein (in its erstwhile name PHI Seeds Private Limited) in ITAs No.698/2018, 706/2018 and 714/2018 wherein substantial questions of law have been framed. She also states that apart from the common issues which arise for consideration in these appeals and in those appeals an



additional issue pertaining to limitation also arises, she has drawn our attention to the proposed issue 'B' in ITA No.767/2025.

4. Mr Anurag Ojha, learned SSC appearing for the Revenue on advance notice states, that though an additional plea is sought to be urged by the appellant, which was not urged before the Income Tax Appellate Tribunal (ITAT), he intends to look into the issue as sought to be urged by Ms Jha.

5. Ms Jha states the substantial question of law at point 'D' in respect of the Assessment Year 2015-16 in ITA No.767/2025 is consequential and the same has been urged by the appellant before the ITAT by filing a miscellaneous application, but no order has been passed till date.

6. Issue notice. Mr Ojha, learned SSC accepts notice and seeks time to look into the aforesaid pleas, now sought to be raised by the appellant.

7. At his request, renotify on 30.03.2026.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 19, 2025

M