The Pr. Commissioner Of Income Tax-4 vs M/S Nuziveedu Seeds Limited

ID: F2J-C-2534 **Court:** Supreme Court - Daily Orders
Case: SPECIAL LEAVE PETITION (CIVIL) DIARY NO(S). 24792/2026 **Date:** 2026-08-03

Supreme Court - Daily Orders The Pr. Commissioner Of Income Tax-4 vs M/S Nuziveedu Seeds Limited on 3 August, 2026 ITEM NO.36 COURT NO.11 SECTION XII-A

S U P R E M E C O U R T O F I N D I A RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) DIARY NO(S). 24792/2026

[Arising out of impugned final judgment and order dated 08-09-2025 in ITTA No. 288/2016 passed by the High Court for The State of Telangana at Hyderabad]

THE PR. COMMISSIONER OF INCOME TAX-4 Petitioner(s)

VERSUS

M/S NUZIVEEDU SEEDS LIMITED Respondent(s)

IA No. 184054/2026 - CONDONATION OF DELAY IN FILING IA No. 184056/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS Date : 03-08-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE MANOJ MISRA HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) :Mr. Raghavendra P Shankar, A.S.G. Mr. Sudarshan Lamba, AOR Ms. Pallavi Mishra, Adv. Mr. Digvijay Dam, Adv. Ms. Medha Pushkarna, Adv. Mr. Ishan Kapoor, Adv.

For Respondent(s) :Mr. Mukul Rohatgi, Sr. Adv. Mr. Dama S. Naidu, Sr. Adv. Mr. Mahesh Agarwal, Adv. Mr. Alok Yadav, Adv. Ms. Sayaree Basu Malik, Adv. Ms. Ameesha Malhotra, Adv. Mr. E. C. Agrawala, AOR

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

1. The submission on behalf of the appellant is that the issue whether income from sale of seeds after processing the same would amount to agricultural income Signature Not Verified Digitally signed by KAVITA PAHUJA Date: 2026.08.04 or business income, arises for our consideration. It 16:24:40 IST Reason: has been submitted that the High Court in its impugned 1 order has placed reliance on the decision of the Income Tax Appellate Tribunal in the case of Indo American Exports and Namdhari Seeds (P) Ltd. dated 14.07.2006. It is submitted that the said decision of ITAT was subject to an Income Tax Appeal before the Karnataka High Court and was set aside by the Division Bench of the Karnataka High Court vide order dated 24.10.2011. It has also been submitted that the civil appeal against the said order is pending in this Court as Civil Appeal No.356 of 2015.

2. The learned counsel for the assessee/respondent submits that the case of Namdhari on which reliance has been placed is distinguishable on facts because here the land over which the seeds were cultivated were leased out by the assessee company. It is also submitted that the farmers are cultivating the land on behalf of the assessee company and, therefore, the assessee company itself can qualify as a cultivator.

3. All the aforesaid aspects can be better examined after the receipt of response.

4. Delay condoned.

5. Issue notice, returnable in six weeks.

6. Notice on behalf of respondent has been accepted by Mr. E. C. Agrawala, Advocate.

(KAVITA PAHUJA) (SAPNA BANSAL) ASTT. REGISTRAR-cum-PS COURT MASTER (NSH)

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