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

\+ W.P.(C) 7890/2025 & CM 34819/2025

MS CORTEVA AGRISCIENCE INDIA PRIVATE LIMITED FORMERLY KNOWN AS EI DUPONT INDIA PRIVATE LIMITED .....Petitioner

Through: Mr. Harpreet Singh Ajmani, Mr. Aowiteya Grover, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 4 2 NEW DELHI & ORS. .....Respondent

Through:

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% **29.05.2025**

1. Issue notice. Learned counsel for the Revenue accepts notice.

2. The Petitioner has filed the present petition *inter alia* praying as under:

> a) Issue a direction to the Respondent No. 1 to accept the modified return and to pass an order(s) giving effect to the APA dated 05.12.2018, for AY 2012-13 to AY 2015-16 in the case of the Petitioner pursuant to the filing of a modified return filed under section 92CD(1) of the Income-tax Act, 1961 and to release pending refunds due, if any;
> b) Pass such other orders which this Hon'ble Court may deem fit and proper on the facts and in the circumstances of the case.

3. The Petitioner had entered into an Advance Pricing Agreement **[APA]**

and based on the same has filed modified returns in respect of assessment year **[AY]** 2012-13 to 2015-16. Mr. Kumar, learned counsel appearing on behalf of Revenue does not dispute that the terms of the modified returns are required to be accepted and any consequential benefit is required to be provided to the assessee.

4. In view of the above, we dispose of the petition by directing the Revenue to consider the modified returns and pass consequential orders. If any refund is found due to the Petitioner, the same would be processed alongwith the applicable interest in accordance with law within a period of 12 weeks from date.

5. The petition is disposed of in the aforesaid terms.

6. Pending application(s) also stands disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 29, 2025/KG

Click here to check corrigendum, if any