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

\+ ITA 320/2024

KRISHAK BHARTI COOPERATIVE LTD .....Appellant

Through: Ms. Surekha Raman and Mr. Shreyash Kumar, Advs.

versus

ASST COMMISSIONER OF INCOME TAX .....Respondent

Through: Mr. Abhishek Maratha, SSC.

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\+ ITA 321/2024

KRISHAK BHARTI COOPERATIVE LTD .....Appellant

Through: Ms. Surekha Raman and Mr. Shreyash Kumar, Advs.

versus

ASST COMMISSIONER OF INCOME TAX .....Respondent

Through: Mr. Abhishek Maratha, SSC.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% **04.07.2024**

CM APPL. 36769/2024 (Ex.) & CM APPL. 36770/2024 (Ex.) in ITA 320/2024
CM APPL. 36786/2024 (Ex.) & CM APPL. 36787/2024(Ex.) in ITA 321/2024

Allowed, subject to all just exceptions.

Applications stand disposed of.

ITA 320/2024 & ITA 321/2024

1. Having heard learned counsels for parties, we find that the issues which are sought to be canvassed in the instant appeals stand concluded against the appellant, bearing in mind the judgment rendered on 12 July 2012 in **Krishak Bharati Cooperative Limited vs. Deputy Commissioner of Income-tax** [2012 SCC OnLine Del 3583]. Following the aforesaid judgment, we note that ITA 154/2023 as well as ITA 177/2024 had met a similar fate.

2. The only additional clarification that needs to be entered is that the order of 15 March 2023 appears to have incorrectly referred to SLP (Civil) No. 35813/2012 whereas in fact the judgment of this Court formed subject matter of SLP (Civil) No. 37172/2012. The aforesaid statement is taken on Board.

3. In view of the aforesaid, the appeals fail and shall stand dismissed.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

JULY 04, 2024/RW