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

+ **ITA 109/2024 & CM APPL. 8353/2024 (delay)**

**THE PR. COMMISSIONER OF INCOME
TAX -CENTRAL -1**

..... Appellant

Through: **Mr. Ruchir Bhatia, Sr. Standing
Counsel.**

versus

**INDIAN FARMERS FERTILIZER COOPERATIVE
LIMITED**

..... Respondent

Through: **Mr. Mayank Nagi, Mr.
Tarandeep Singh and Mrs.
Husnal Syali Nagi, Advs.**

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE PURUSHAINdra KUMAR
KAURAV**

**ORDER
12.02.2024**

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Mr. Bhatia, learned counsel appearing for the appellant, fairly concedes that the issues proposed to be canvassed on this appeal stand concluded against the Revenue in light of the judgment rendered in **PCIT vs. Era Infrastructure (India) Ltd.** [(2022) SCC OnLine Del 2157].

Accordingly, and following the decision rendered in the said matter, we dismiss the instant appeal. The pending application also stands dismissed.

YASHWANT VARMA, J.

PURUSHAINdra KUMAR KAURAV, J.
FEBRUARY 12, 2024/RW