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**IN THE HIGH COURT OF DELHI AT NEW DELHI****Reserved on : 03.07.2012****Decided on : 12.07.2012****ITA 163/2011, ITA 1215/2011 & ITA 1216/2011****KRISHAK BHARATI COOPERATIVE LTD. .... Appellant****Through: Mr. S.Ganesh, Sr. Advocate with Ms. Surekha Raman  
and Mr. Anuj Sharma, Advocates****Versus****ADDITIONAL COMMISSIONER OF INCOME TAX ..... Respondent****Through: Mr.Sanjeev Sabharwal, Sr. Standing Counsel with  
Mr. Puneet Gupta, Jr. Standing Counsel****CORAM:****HON'BLE MR. JUSTICE S. RAVINDRA BHAT****HON'BLE MR. JUSTICE R.V. EASWAR****MR. JUSTICE S. RAVINDRA BHAT****%**

1. The present appeals are dismissed in view of the separate judgment passed today in ITA 205/2010 titled *Krishak Bharati Cooperative Ltd. Vs. Deputy CIT.*

**S. RAVINDRA BHAT  
(JUDGE)****July 12, 2012****R.V. EASWAR  
(JUDGE)**