



\$~32

\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **ITA 151/2023**

**KRISHAK BHARTI COOPERATIVE LTD** ..... Appellant  
Through: Ms Surekha Raman, Adv.

versus

**ASST COMMISSIONER OF INCOME TAX** ..... Respondent  
Through: Mr Abhishek Maratha, Sr Standing  
Counsel.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**  
**HON'BLE MS. JUSTICE TARA VITASTA GANJU**

**ORDER**

%

**15.03.2023**

[Physical Hearing/Hybrid Hearing (as per request)]

**CM Appl.12140/2023**

1. Allowed, subject to just exceptions.

**CM Appl.12141/2023**

2. Allowed, subject to the appellant filing legible copies of the annexures, at least three days before the next date of hearing.

**ITA 151/2023**

3. This appeal concerns Assessment Year (AY) 2013-14.

4. The challenge in the appeal is directed to the order dated 14.11.2022 passed by the Income Tax Appellate Tribunal [in short, "Tribunal"].

5. The issue which arises for consideration is: whether lump sum payment made towards lease premium should be treated as capital expenditure?

*ITA 151/2023*

*1/2*



6. Ms Surekha Raman, learned counsel for the appellant/assessee, has fairly placed before us, an order of the coordinate bench of this Court dated 29.07.2022 passed in ITA No.236/2022.

6.1 The coordinate bench, following the decision dated 12.07.2012 rendered by another coordinate bench in ITA No. 205/2010, titled: ***Krishak Bharti Cooperative Vs. Deputy Commissioner of Income Tax*** dismissed the appeal of the appellant/revenue.

7. We have been informed by Ms Surekha Raman, that a Special Leave Petition (SLP) [i.e., SLP(C) No.35813/2012] has been preferred *vis-a-vis* the decision rendered by the coordinate bench of this Court in ITA No.205/2010, which is pending consideration.

8. Accordingly, the instant appeal is closed, with a caveat, that if the Supreme Court was to reach a different conclusion, parties will abide by the decision so rendered.

**RAJIV SHAKDHER, J**

**TARA VITASTA GANJU, J**

**MARCH 15, 2023/pmc**

[Click here to check corrigendum, if any](#)

ITA 151/2023

2/2