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

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Decision delivered on: 07.11.2023

+ **ITA 612/2023**

PR. COMMISSIONER OF INCOME TAX –
CENTRAL -1

..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing
Counsel with Ms Deeksha Gupta,
Adv.

versus

INDIAN FARMER FERTILIZER CO-
OPERATIVE LTD.

..... Respondent

Through: Mr Mayank Nagi with Tarandeep
Singh, Advs.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

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

RAJIV SHAKDHER, J. (ORAL):

ITA 612/2023 & CM APPL. 57572/2023

1. This appeal concerns Assessment Year (AY) 2012-13.
2. *Via* the instant appeal, the appellant/revenue seeks to assail the order dated 25.03.2022 passed by the Income Tax Appellate Tribunal [in short, "Tribunal"].
3. Mr Ruchir Bhatia, learned senior standing counsel, who appears on



behalf of respondent/assessee, says that the decision of this Court dated 02.08.2017 rendered in ITA No. 597/2017 titled *Pr. Commissioner of Income Tax-11 vs Indian Farmers & Fertilizers Co-operative Ltd.* concerning AY 2010-11 covers the issues raised in the instant appeal as well.

4. What is not in dispute is that *via* the said judgment, the coordinate bench concluded that no substantial questions of law arise for consideration regarding the order dated 19.09.2016 passed by the Tribunal.

5. We may note that Mr Mayank Nagi, learned counsel, who appears on behalf of respondent/assessee, has brought to our notice the judgment of the Supreme Court rendered in *Principal Commissioner of Income Tax-10 vs. Krishak Bharti Cooperative Ltd.* 2023 SCC OnLine SC 1167.

5.1 It is submitted by Mr Nagi that *via* the aforementioned judgment, the Supreme Court dealt with a bunch of appeals including Civil Appeal No. 4647/2018, which was an appeal preferred against the aforementioned judgment of the coordinate bench.

5.2 Mr Nagi says that the Supreme Court has ruled in favour of the respondent/assessee while dismissing the appeals preferred by the appellant/revenue.

6 Having regard to the aforesaid, we are of the view that since the proposed questions of law even according to the appellant/revenue stand covered against them, no purpose would be served in entertaining the appeal.

7. Accordingly, the appeal is closed since no substantial questions of law arise for consideration.



8. Consequently, the pending application shall stand disposed of.
9. The parties will act based on the digitally signed copy of the order.

RAJIV SHAKDHER, J.

GIRISH KATHPALIA, J.

NOVEMBER 07, 2023/RV

Click here to check corrigendum, if any