



\$~28 to 33

- \* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
- # **CNR No. DLHC011023702023**
- + ITA 459/2025, CM APPL. 60325/2025 & CM APPL. 60326/2025
- # **CNR No. DLHC011023712023**
- + ITA 460/2025 & CM APPL. 60330/2025
- # **CNR No. DLHC011322892024**
- + ITA 569/2026
- # **CNR No. DLHC011322902024**
- + ITA 570/2026
- # **CNR No. DLHC011023692023**
- + ITA 461/2025, CM APPL. 60333/2025 & CM APPL. 60334/2025
- # **CNR No. DLHC011023722023**
- + ITA 465/2025 & CM APPL. 60435/2025

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL-3),  
DELHI

.....Appellant

Through: Mr. Abhishek Maratha, SSC with  
Mr. Apoorv Agarwal & Mr. Viplav  
Acharya, JSCs, Ms. Nupur Sharma,  
Mr. Bhanukaran Singh Jodha &  
Mr. Himanshu Gaur, Advs.  
Mr. Shlok Chandra, SSC with  
Ms. Naincy Jain, JSC & Ms. Madhavi  
Shukla, JSC.  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, JSC, Mr. Yojit  
Pareek, JSC & Mr. Surya Jindal, Adv.

versus

KRISHAK BHARATI CO-OPERATIVE LTD. ....Respondent

Through: Ms. Surekha Raman & Mr. Sidharth  
Nair, Advs.



**CORAM:**  
**HON'BLE MR. JUSTICE DINESH MEHTA**  
**HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA**

**ORDER**

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**12.08.2026**

List these cases on 23.09.2026.

**DINESH MEHTA, J.**

**RAJNEESH KUMAR GUPTA, J.**

**AUGUST 12, 2026**

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