

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'D' BENCH,  
NEW DELHI

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND  
SHRI KULDIP SINGH, JUDICIAL MEMBER

ITA No. 4831/DEL/2014  
[A.Y 2010-11]

The Dy.C.I.T.  
Circle 6  
New Delhi

Vs.

M/s Sahara Net Corporation Ltd  
CTD-40/44, S.V. Road, Goregaon  
West, Mumbai  
PAN : AAGCS 1059 L

[Appellant]

[Respondent]

Date of Hearing : 12.07.2018

Date of Pronouncement : 12.07.2018

Assessee by : Shri Dinesh Verma, Adv  
Shri Mandeep Singh, CA

Revenue by : Shri Amit Jain, Sr. DR

**ORDER**

PER N.K. BILLAIYA, ACCOUNTANT MEMBER,

This appeal by the Revenue is directed against the order dated 10.06.2014 of Commissioner of Income Tax[Appeals] - I, New Delhi pertaining to assessment year 2010-11.

2. The solitary grievance of the Revenue is that the ld. CIT(A) erred in deleting the addition of Rs. 51,67,917/- made by the AO on account of sundry balances written off.

3. This appeal by the Revenue has to be dismissed in the light of the CBDT Circular No. 3/2018 dated 11.07.2018 by which the Board has revised the monetary limit for filing of appeals by the department before the ITAT and the monetary limit has been fixed at Rs. 20 lakhs. The Board at Clause 13 of the said Circular has clarified as under:

*“This Circular will apply to SLPs/appeals/cross objections/references to be filed henceforth in Supreme Court/High Court/Tribunal and it shall also apply retrospectively to pending SLPs/appeals/cross objections/references. The pending appeals below the specified tax limit in para 3 above may be withdrawn/not pressed.”*

4. In the light of the aforesaid CBDT Circular, the appeal filed by the Revenue is dismissed.

5. In the result, the appeal of the Revenue is dismissed.

**The order is pronounced in the open court on 12.07.2018.**

Sd/-

[KULDIP SINGH]  
JUDICIAL MEMBER

Sd/-

[N.K. BILLAIYA]  
ACCOUNTANT MEMBER

Dated: 12<sup>th</sup> July, 2018

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	