

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN CIRCUIT BENCH : DEHRADUN  
(THROUGH VIDEO CONFERENCING]**

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND  
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No.1212/DEL/2018  
[A.Y 2014-15]**

The A. C.I.T  
Circle-2, Intl. Taxation  
Dehradun

Vs.

Paradigm Geophysical Pty. Ltd.  
C/o Nangia & Co. IDA 1<sup>st</sup> Floor,  
46, EC Road, Dehradun

PAN : AADCP5999B

[Appellant]

[Respondent]

**Date of Hearing : 27.08.2021  
Date of Pronouncement : 27.08.2021**

Assessee by : Shri T.S. Mapwal, SR. DR

Revenue by : Shri Amit Arora, CA

**ORDER**

**PER N.K. BILLAIYA, ACCOUNTANT MEMBER**

This appeal by the Revenue is preferred against the order of the Commissioner of Income Tax [Appeals]-2, Noida dated 30.11.2017 pertaining to Assessment Year 2014-15.

2. A perusal of the grievance of the revenue shows that the tax effect would be less than Rs. 50 lakhs, therefore, this appeal is not maintainable as per CBDT Circular No. 17/2019 dated 08.08.2019.

3. This appeal is, accordingly, dismissed with liberty to the revenue to approach the Tribunal as per the provisions of law, should it feel that the tax effect is more than Rs. 50 lakhs.

4. In the result, the appeal filed by the Revenue in ITA No. 1212/DEL/2018 is dismissed.

The order is pronounced in the open court on 27.08.2021 in the presence of both the rival representatives.

Sd/-  
[SUCHITRA KAMBLE]  
JUDICIAL MEMBER

Sd/-  
[N.K. BILLAIYA]  
ACCOUNTANT MEMBER

Dated: 27<sup>th</sup> August, 2021

\*NEHA\*

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi

Date of dictation	27.08.2021
Date on which the typed draft is placed before the dictating Member	27.08.2021
Date on which the typed draft is placed before the Other Member	27.08.2021
Date on which the approved draft comes to the Sr.PS/PS	27.08.2021
Date on which the fair order is placed before the Dictating Member for pronouncement	27.08.2021
Date on which the fair order comes back to the Sr.PS/PS	27.08.2021
Date on which the final order is uploaded on the website of ITAT	27.08.2021
Date on which the file goes to the Bench Clerk	27.08.2021
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	