

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN BENCHES DEHRADUN**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER  
AND  
Dr. B.R.R. KUMAR, ACCOUNTANT MEMBER**

I.T.A. No.5241/DEL/2018  
Assessment Year: 2015-2016

|  |     |   |
|--|-----|---|
| DCIT, Circle-2<br>(International Taxation),<br>Dehradun. | vs. | Paradigm Geophysical Pty.<br>Ltd.,<br>C/o Nangia & Co., 1 <sup>st</sup> Floor,<br>IDA, 46, E.C. Road,<br>Dehradun |
| TAN/PAN: AADCP5999B<br>(Appellant)                       |     | (Respondent)  |

|                        |                           |    |      |
|------------------------|---------------------------|----|------|
| Appellant by:          | Shri T.S. Mapwal, Sr.D.R. |    |      |
| Respondent by:         | Shri Amit Arora, Adv.     |    |      |
| Date of hearing:       | 16                        | 09 | 2021 |
| Date of pronouncement: | 16                        | 09 | 2021 |

**ORDER**

**PER AMIT SHUKLA, JM**

The aforesaid appeal has been filed by the Revenue against the impugned order dated 30.05.2018 passed by Commissioner of Income Tax (Appeals)-II, Noida for the Assessment Year 2015-16.

2. Before us, ld. counsel for the assessee submitted that the total disputed amount as raised in the Revenue's appeal is below the monetary prescribed limit of Rs.50 lac as per CBDT Circular No.17/2019 dated 08.08.2019, the appeal of the Revenue is not maintainable.

3. Further CBDT vide clarification dated 20.08.2019 has clarified that the aforesaid circular will apply to all pending appeals also. Accordingly, the appeal of the Revenue is dismissed as non maintainable as the tax effect is below Rs.50 lakhs.

5. In the result, the appeal filed by the Revenue is dismissed.

**Order pronounced in the open Court on 16<sup>th</sup> September, 2021.**

Sd/-

**[Dr. B.R.R. KUMAR]  
[ACCOUNTANT MEMBER]**

DATED: 16/09/2021

PKK:

Sd/-

**[AMIT SHUKLA]  
JUDICIAL MEMBER**