

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN BENCH, DEHRADUN**

**Before Sh. Amit Shukla, Judicial Member**

**Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 2135/Del/2016 : Asstt. Year : 2011-12**

DCIT(International Taxation), Circle-2, Dehradun	Vs	Saipem Portugal Comercio Maritime SU LDA, C/o Nangia & Co., 3 <sup>rd</sup> Floor, NCR Plaza, New Cantt. Road, Dehradun
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AAICS0784N</b>		

**Assessee by : Sh. Amit Arora, CA**

**Revenue by : Sh. T. S. Mapwal, Sr. DR**

**Date of Hearing: 17.09.2021**

**Date of Pronouncement: 17.09.2021**

**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeal has been filed by the Revenue against the order of the Id. CIT(A)-2, Noida dated 11.02.2016.

2. According to Circular No. 17/2019 dated 08/08/2019, the CBDT in supersession of earlier instructions has directed that department's appeals before ITAT shall not be filed in cases where the tax effect does not exceed the monetary limit of Rs. 50 lacs. The tax will not include any interest thereon. It is further clarified that even if in the case of an assessee, disputed issues arise in more than one assessment year, appeal cannot be filed in respect of such assessment year or years in which the tax effect in respect of disputed issues exceeds the monetary limit so specified.

3. Admittedly, in the departmental appeal, the tax effect is less than Rs. 50 lacs, therefore, departmental appeal is not maintainable. The Ld. DR could not bring to our notice any exceptions mentioned in the said Circular.

4. In the result, the appeal of the Revenue is dismissed.  
Order Pronounced in the Open Court on 17/09/2021.

Sd/-

**(Amit Shukla)**  
**Judicial Member**

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**Dated: 17/09/2021**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**