



3. The brief facts of this appeal is that the assessee is a private limited company engaged in the business of rendering advisory and management consultancy services. The return of income for the Asst Year 2009-10 was filed by the assessee on 30.9.2009 declaring total income of Rs 1,09,95,880/-. The assessment was completed u/s 143(3) of the Act on 23.12.2011 determining total income at Rs 1,18,39,300/-. In the said assessment, the following additions were made :-

Disallowance of Club Expenses	-	Rs	17,842/-
Disallowance of payment made to M/s Lodha & Co , Mumbai	-	Rs	15,21,803/-

4. The assessee agitated the disallowances before the Id CITA. Before the Id CITA , the Id AR claims to have filed written submissions numbering from pages 1 to 17 and also furnished relevant documentary evidences in support of its contentions. But the Id CITA had dismissed the appeal ex parte on the ground that none appeared on behalf of the assessee and no written submissions were filed before him. Aggrieved, the assessee is in appeal before us.

5. We have heard the rival submissions. We find that the Id CITA had dismissed the appeal ex parte without hearing the assessee. The Id AR had filed a paper book comprising of pages 1 to 47 which contains the written submissions and supporting documents stated to have been filed before the Id CITA. We hold that since these submissions would be crucial to adjudicate the issues under dispute and the same had not been considered by the Id CITA while dismissing the appeal ex parte either due to non-availability or for any other reason, we deem it fit and appropriate in the interest of justice and fair play, to remand this appeal to the file of the Id CITA for adjudication of the grounds raised before it on merits and decide the appeal afresh in accordance with

law. Accordingly the grounds raised by the assessee are allowed for statistical purposes.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

**Order pronounced in the Court on 22.11.2017**

Sd/-  
[S.S. Viswanethra Ravi]  
Judicial Member

Sd/-  
[ M.Balaganesh ]  
Accountant Member

Dated : 22.11.2017

SB, Sr. PS

Copy of the order forwarded to:

1. Oneworld Resources Pvt. Ltd., C/o, D.J. Shah & Co., Kalyan Bhavan, 2, Elgin Road, Kolkata-700020
2. JCIT(OSD), Circle-5, Kolkata, Aayakar Bhawan, P-7, Chowringhee Square, Kolkata-69.
- 3..C.I.T.- 4. C.I.T.- Kolkata.
5. CIT(DR), Kolkata Benches, Kolkata.

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By Order

Senior Private Secretary  
Head of Office/D.D.O., ITAT, Kolkata Benches