

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "D", KOLKATA**

**BEFORE SH. J.SUDHAKAR REDDY, ACCOUNTANT MEMBER
AND
SH. S.S.VISWANETHRA RAVI, JUDICIAL MEMBER**

**ITA No.478/KOL/2017
(ASSESSMENT YEAR-2011-12)**

M/s. Arshia Global Tradecom (P.) Ltd., Jhunjhunwala House, 1/B, Nando Mullick Lane, Kolkata-700006. PAN-AAICA3457A	vs	DCIT, Circle-7(1), Aayakar Bhawan, P-7, Chowringhee Square, Kolkata-700069.
(Appellant)		(Respondent)
Appellant by	Swati Baid, AR	
Respondent by	Robin Choudhary, Addl.CIT Sr.DR	
Date of Hearing	15.10.2018	
Date of Pronouncement	31.10.2018	

ORDER

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

This appeal by the assessee against the order dated 31.01.2017 passed by CIT(A)-16, Kolkata for AY 2011-12 wherein he confirmed the additions made by the AO ex-parte of assessee.

2. After hearing both the parties and on perusal of the record alongwith affidavit dated 07.09.2018, it is noted that the reasons stated in the said affidavit are bonafide. Therefore, taking into consideration the facts and circumstances of the case and in the interests of justice, we deem it proper to remand the matter to the file of Ld.CIT(A) for his fresh consideration. The assessee is liberty to file evidences in support of its contention. Thus, grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 31.10.2018.

**Sd/-
(J.SUDHAKAR REDDY)
ACCOUNTANT MEMBER**

**Sd/-
(S.S.VISWANETHRA RAVI)
JUDICIAL MEMBER**

Date:- 31.10.2018

Amit Kumar

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1. Appellant- M/s. Arshia Global Tradecom (P.) Ltd., Jhunjhunwala House, 1/B, Nando Mullick Lane, Kolkata-700006.
2. Respondent- DCIT, Circle-7(1), Aayakar Bhawan, P-7, Chowringhee Square, Kolkata-700069.
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata
5. DR: ITAT -Kolkata Benches

Sr.P.S./H.O.O
ITAT, KOLKATA