

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

Before Shri Satbeer Singh Godara, Judicial Member and  
Shri Amarjit Singh, Accountant Member

**ITA Nos. 760 to 763/Coch/2023**

(Assessment Years: 2011-12, 2014-15, 2016-17 & 2017-18)

Global Wave Technologies Pvt. Ltd. SDF, 17, 4th Floor, Cochin Sez Kakkanad, Cochin 682037 [PAN: AADCG1637M]	vs.	Income Tax Officer Corporate Circle 1(2) Kochi
(Appellant)		(Respondent)

Appellant by:	Shri Mathew Joseph, CA
Respondent by:	Smt. V. Swarnalatha, Sr. D.R.

Date of Hearing:	16.08.2024
Date of Pronouncement:	23.10.2024

**ORDER**

Per Bench

These assessee's four appeals arise against orders of the National Faceless Appeal Centre , Delhi [CIT(A)] in proceedings u/s. 250 of the Income Tax Act, 1961 (the Act) as under : -

Sr. No.	ITA No.	AY	DIN & Order No.	Date
1	760/Coch/2023	2011-12	ITBA/NFAC/S/250/2023-24/1055615258(1)	31.08.2023
2	761/Coch/2023	2014-15	ITBA/NFAC/S/250/2023-24/1055628072(1)	31.08.2023
3	762/Coch/2023	2016-17	ITBA/NFAC/S/250/2023-24/1055631568(1)	31.08.2023
	761/Coch/2023	2017-18	ITBA/NFAC/S/250/2023-24/1055634609(1)	31.08.2023

Heard both the parties. Case files perused.

2. It emerges during the course of hearing with the able assistance coming from both the parties that the lower authorities have invoked section 40A(ia) and similar other disallowance(s); involving varying sums, in all these assessment years during the course of regular assessment(s) as upheld in the corresponding CIT(A)'s lower appellate discussion. A perusal of the latter's respective findings reveals that in any of the impugned orders under challenge before us, the CIT(A)/NFAC, as the case may be, has neither framed any point of determination nor made a detailed adjudication thereupon on the assessee's elaborate submissions made before him. Learned A.R. further seeks to butters the point that all the relevant lower appellate findings challenged before us have simply extracted the assessment findings and the assessee's written submission than recording any specific finding on various issues raised therein.

3. Faced with this situation, we refrain ourselves from deciding the assessee's instant appeals on merits and deem it appropriate in the larger interest of justice to remand their substantive grounds back to the CIT(A) for its afresh appropriate adjudication within three effective opportunities of hearing. Ordered accordingly.

4. This assessee's four appeals ITA.Nos.760 to 763/Coch./2023 are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 23<sup>rd</sup> October, 2024 under Rule 34 of The Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-  
(Amarjit Singh)  
Accountant Member

Sd/-  
(Satbeer Singh Godara)  
Judicial Member

Cochin, Dated: 23<sup>rd</sup> October, 2024  
n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar  
ITAT, Cochin