

**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH: KOLKATA**

[Before Shri Mahavir Singh, JM & Shri M. Balaganesh, AM]

**I.T.A Nos.396 to 398/Kol/2013**  
**Assessment Years: 2008-09 to 2010-11**

Bharat Sanchar Nigam Ltd.  
(PAN: AABCB5576G)  
(Appellant)

Vs. Deputy Commissioner of Income Tax,  
(TDS), Circle-57, Kolkata.  
(Respondent)

Date of hearing: 29.04.2016

Date of pronouncement: 29.04.2016

For the Appellant: N o n e

For the Respondent: Shri A. K. Panda, JCIT, Sr. DR

**ORDER**

**Per Shri Mahavir Singh, JM:**

All these appeals by assessee are arising out of separate orders of CIT(A)-1, Kolkata vide Appeal Nos. 185-187/CIT(A)-1/C-57//11-12 dated 14.12.2012. Assessments were framed by DCIT, Circle-57, Kolkata u/s. 201(1)/201(1A) of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for Assessment Years 2008-09 to 2010-11 vide his separate orders dated 31.03.2011.

2. At the time of hearing we find that these appeals are defective for the reason that the grounds of appeal are not signed. A defect memo was issued but defect was not removed. In term of the above, all these appeals are dismissed as defective. However, liberty is given to assessee to rectify the defect and file fresh appeals.

3. In the result, all the appeals of assessee are dismissed as defective.

Order pronounced in the open court.

Sd/-  
(M. Balaganesh)  
Accountant Member

Sd/-  
(Mahavir Singh)  
Judicial Member

Dated : 29th April, 2016

Jd. (Sr. P.S.)

Copy of the order forwarded to:

1. Appellant – Bharat Sanchar Nigam Ltd., C/o M/s. A. N. Dawn, Advocates, Temple chambers, 6, Old Post Office Street, Kolkata-700 001.
2. DCIT(TDS), Circle-57, Kolkata.
3. CIT(A) , Kolkata
4. CIT , Kolkata
5. DR, Kolkata Benches, Kolkata

/True Copy,

By order,

Asstt. Registrar.