

आयकर अपीलीय अधिकरण, इन्दौर न्यायपीठ, इन्दौर

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

**BEFORE HON'BLE KUL BHARAT, JUDICIAL MEMBER
AND
HON'BLE MANISH BORAD, ACCOUNTANT MEMBER**

ITA Nos.108 to 111/Ind/2019

Assessment Years: 2013-14 (Qtr Q2,Q3 & Q4), 2014-15, 2015-16 & 2016-17(Qtr Q 1 to Q4 form No.24Q)

Public Health Engineering PHE Division, Opposite Collector Residence, Civil Lines, Khandwa (Appellant)	<u>बनाम/</u> Vs.	ACIT(TDS)-CPC, Ghaziabad (Revenue)
TAN:BPLP03183F		
Appellant by	Shri Rajesh Mehta, CA	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing:	20.02.2020	
Date of Pronouncement:	06.03.2020	

आदेश / O R D E R

PER MANISH BORAD, A.M:

These four appeals filed at the instance of Assessee are directed against the order of Commissioner of Income Tax(Appeals)-I, Indore, (in short 'CIT'), dated 13.11.2018.

2. We find that there are four quarters involved in the present matter but the assessee has inadvertently filed only single appeal which is not correct. Appeals for each of quarters should have been filed as AO passed four separate orders. Therefore, the present

appeals are defective. Accordingly, present appeals are dismissed as unadmitted *in limine*. However, the assessee will be at liberty to file separate appeals for Quarter 2, Quarter-3, Quarter-4 & Quarter-1 to Quarter 4 respectively for assessment years 2013-14, 2014-15, 2015-16 & 2016-17. On receipt of the same, the registry is directed to put up the same before the Hon'ble Bench for further necessary orders.

3. In the result, the appeals of the assessee dismissed as unadmitted.

Order was pronounced in the open court on 06.03.2020.

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Indore; दिनांक Dated : 06/03/2020
/Dev

Copy to: Assessee/AO/Pr. CIT/ CIT (A)/ITAT (DR)/Guard file.

By order
Assistant Registrar