

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. 461 & 462/Ind/2019

**Assessment Years: 2014-15(Qtr Q 1 to Q4 form
No.24Q), 2015-16 (Qtr Q 1 & Q2 form No.24Q)**

Deputy Director, Horticulture Banana Development, 01, Punjab Colony, Near Gurudwara, Khandwa	बनाम/ Vs.	DCIT-TDS, Indore & DCIT-CPC-TDS
(Appellant)		(Revenue)
TAN:BPLD03098E		
Appellant by	None	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing:	18.03.2020	
Date of Pronouncement:	19.03.2020	

आदेश / O R D E R

PER MANISH BORAD, A.M:

These above appeals filed at the instance of Assessee are directed against the order of Commissioner of Income Tax(Appeals)-I, Indore, (in short 'CIT'), dated 14.01.2019.

2. We find that there are four quarters involved in ITA No.461/Ind/2019 and two quarters involved in ITA No.462/Ind/2019 but the assessee(s) have inadvertently filed single appeal for four/two quarters which is not correct. Appeals for each of quarters should have been filed as Ld. AO passed separate orders. Therefore, the present appeals are defective. Accordingly, present appeals are unadmittable and are dismissed *in limine*. However, the assessee will be at liberty to file separate appeals for Quarter-1 to Quarter 4 & Quarter-1 & Quarter-2 respectively for assessment years 2014-15, 2015-16. On receipt of the same, the registry is directed to put up the same before the Hon'ble Bench for further necessary action and adjudication of issues.

3. In the result, both the appeals of the assessee(s) are dismissed as unadmitted as per the terms indicated above.

Order was pronounced in the open court on 19.03.2020.

Sd/-

**(KUL BHARAT)
JUDICIAL MEMBER**

Sd/-

**(MANISH BORAD)
ACCOUNTANT MEMBER**

Indore; दिनांक Dated : 19/03/2020

/Dev

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