

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

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER  
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

**I.T. A. Nos. 159 to 161/Asr/2021**  
Assessment Years: 2013-14 to 2015-16

Garrison Engineer Mamun,  
Pathankot

**V.** Income Tax Officer (TDS),  
Amritsar

[TAN: AMRG 11604F]

**(Appellant)**

**(Respondent)**

Appellant by : None

Respondent by : Sh. Ravinder Mittal, Sr. DR

Date of Hearing : 21.02.2023

Date of Pronouncement : 28.02.2023

**ORDER**

**Per Bench:**

These three appeals have been filed by the assessee against the order of the Ld. CIT(A) National Faceless Appeal Centre (NFAC), Delhi even dated 30.09.2021 in respect of Assessment Years 2013-14 to 2015-16.

2. At the time of hearing, the Id. DR has submitted that the appellant assessee has not filed grounds of appeal with the Memorandum of Appeal

filed in Form No. 36 dated 30.12.2021. The registry has brought to the attention of the Bench that the defects communicated vide reminder letters dated 09.03.2022 and 31.05.2022 reads as under:

1. *Grounds of appeal before ITAT are not filed.*
2. *Name of Respondent on Cause Title is not correctly filled in.*
3. *Respondents' Personal information is not correctly filled in.*
4. *Column no 4 of appeal details is not completely filled in.*
5. *Power of attorney is not filed on stamp paper of Rs.350/-.*
6. *Tribunal fee is deposited under wrong head.*
7. *Form of verification is not completely filled in.*

However, the appellant assessee has not yet removed the defects communicated to the appellant vide registry as above.

3. In view of the matter, the appeals filed by the assessee are liable to be rejected as defective appeals.

4. Accordingly, all these three subject appeals of the assessee are dismissed as not maintainable.

*Order pronounced in the open court on 28.02.2023*

**Sd/-**  
**(Anikesh Banerjee)**  
**Judicial Member**

**Sd/-**  
**(Dr. M. L. Meena)**  
**Accountant Member**

*\*GP/Sr./P.S.\**

Copy of the order forwarded to:

(1)The Appellant

- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy  
By Order