

**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH 'SMC', LUCKNOW**

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. Nos.283, 284 & 285/Lkw/2023
Assessment Year:2010-11, 11-12 & 12-13

Sri Ram Murti Anchal Memorial Educational Society, 81, Jhanda Kalan, Shahjahanpur. PAN:AADTS5691N (Appellant)	Vs.	Commissioner of Income Tax (Appeals)-3, Lucknow. (Respondent)
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Appellant by	None
Respondent by	Shri Sanjeev Krishna Sharma, Addl. CIT (D.R.)

ORDER

(A) These three appeals have been filed by the assessee for assessment years 2010-11 to assessment year 2012-13 against separate impugned appellate orders all dated 08/06/2023 of Commissioner of Income Tax (Appeals)-3, Lucknow. In these appeals, filed by the assessee, Registry of Income Tax Appellate Tribunal has communicated the following deficiencies to the assessee by way of defect memo dated 22/09/2023:

I.T.A. No.283/Lkw/2023

- (i) Original Form-36 not filed in triplicate
- (ii) Form-35 not filed/not filed in duplicate
- (iii) Order of CIT(A) is not certified
- (iv) Assessment order not filed
- (v) Computation sheet of assessment order not filed
- (vi) Grounds of appeal before Tribunal should be arising out of order of CIT(A).

- (vii) Appeal is time barred by 15 days
- (viii) In Form-36, name of the assessee has not been written correctly

I.T.A. No.284/Lkw/2023

- (i) Grounds of appeal before CIT(A) not filed
- (ii) Original Form-36 not filed in triplicate
- (iii) Form-35 not filed/not filed in duplicate
- (iv) Assessment order not filed
- (v) Appeal is time barred by 15 days
- (vi) In Form-36, name of the assessee has not been written correctly

I.T.A. No.285/Lkw/2023

- (i) Order of CIT(A) is not certified
- (ii) Original Form-36 not filed in triplicate
- (iii) Form-35 not filed/not filed in duplicate
- (iv) Assessment order not filed
- (v) Appeal is time barred by 15 days
- (vi) In Form-36, name of the assessee has not been written correctly
- (vii) Grounds of appeal before CIT(A) not filed.

(B) Despite substantial lapse of time since issue of defect memo by the Registry, and inspite of several opportunities by way of hearings from time to time, the appellant assessee in the aforesaid appeals has not removed the defects pointed out through the aforesaid defect memo. Therefore, these appeals are hereby dismissed on account of failure on the part of assesseees to remove the defects intimated to the assessee in these appeals. However, the assessee will be at liberty to approach the Income Tax Appellate Tribunal, in accordance with law, for restoration of the appeals after the defects are removed by the appellant assessee. If such request is received in ITAT from the assessee, the same will be

considered by ITAT in accordance with law having regard to relevant facts and circumstances.

(C) In the result, the appeals are dismissed on account of failure on the part of the assessee to remove the defects.

(Order pronounced in the open court on 28/11/2024)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:28/11/2024
*Singh

Copy of the order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT

4. D.R., I.T.A.T.,
5. CIT(A)

Assistant Registrar