Step-1

$$U = \begin{bmatrix} a & b & c \\ 0 & d & e \\ 0 & 0 & f \end{bmatrix}$$
If a,d,f are all zero thus

$$v_1 = \begin{bmatrix} a \\ 0 \\ 0 \end{bmatrix}, v_2 = \begin{bmatrix} b \\ d \\ 0 \end{bmatrix}$$
 and $v_3 = \begin{bmatrix} c \\ e \\ f \end{bmatrix}$

Then the columns of

Let
$$c_1 v_1 + c_2 v_2 + c_3 v_3 = 0$$

$$\Rightarrow c_1 \begin{bmatrix} a \\ 0 \\ 0 \end{bmatrix} + c_2 \begin{bmatrix} b \\ d \\ 0 \end{bmatrix} + c_3 \begin{bmatrix} c \\ e \\ f \end{bmatrix} = \begin{bmatrix} 0 \\ 0 \\ 0 \end{bmatrix}$$

i.e.
$$c_1 a + c_2 b + c_3 c = 0$$

$$c_2d + c_3e = 0$$

$$c_3 f = 0$$

$$\Rightarrow c_3 = 0 (\operatorname{since} f \neq 0)$$

Plug this value in the following equation.

$$c_2d + c_3e = 0$$

$$\Rightarrow c_2 = \left(\frac{-e}{d}\right) c_3 \left(\text{since } c_3 = 0\right)$$

$$\Longrightarrow c_2=0$$

Plug these values in the following equation.

$$c_1a+c_2b+c_3c=0$$

$$\Rightarrow c_1 a = 0 \quad \left(\text{sine } c_3 = 0, c_2 = 0 \right)$$

$$\Rightarrow c_1 = 0 \text{ (since } a \neq 0\text{)}$$

Therefore
$$c_1 = c_2 = c_3 = 0$$

Therefore, v_1, v_2, v_3 are linearly Independent.