

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DEHRADUN “SMC” BENCH, DEHRADUN**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER  
(Through Video Conferencing)**

ITA No.125/DDN/2025  
Assessment Year: 2017-18

Sh. Roshan Ali, Proprietor M/s. Sagar Dairy, Dargah Pahari Gate near Pani Ki Tanki, Piran Kaliyar, Roorkee, Uttarakhand	<b>Vs.</b>	Income Tax Officer, Ward-1(3)(5), Roorkee
<b>PAN :BSEPA8697Q</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Sh. Amar Pal Singh, Sr. DR

Date of hearing	13.01.2026
Date of pronouncement	13.01.2026

**ORDER**

**PER SATBEER SINGH GODARA, JM:**

This assessee's appeal for assessment year 2017-18, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1059165846(1), dated

28.12.2023, involving proceedings under sections 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Case called twice. None appears at the assessee's behest. He is accordingly proceeded *ex-parte*.

2. We next note with the able assistance coming from the Revenue side that the learned CIT(A) has refused to admit the assessee's appeal under section 249(4)(b) for non-payment of advance tax than having adjudicated on merits under section 250(6) of the Act, requiring him to frame points of determination followed by a detailed discussion thereupon.

3. We further make it clear that there is not even an indication in the lower appellate discussion that the assessee had ever been intimated about the advance tax payment liability all along. Faced with this situation, we deem it appropriate in this factual backdrop to restore this assessee's instant appeal back to the CIT(A)/NFAC for his afresh appropriate adjudication on merits as per law within three effective opportunities of hearing, in consequential proceedings.

4. This assessee's appeal is allowed for statistical purposes.

***Order pronounced in the open court on 13<sup>th</sup> January, 2026***

**Sd/-**  
**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 19<sup>th</sup> January, 2026.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi