

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: 'G' NEW DELHI**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER AND  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

ITA No. 4072/Del/2025  
Assessment Year: 2015-16

Mrs. Meena Jain, B-702, Rail Vihar Apartments, Sector 15, Gurugram PIN: 122 001 Haryana	<b>Vs.</b>	Income Tax Officer, Ward-53(92), Gurugram
<b>PAN :AAHPJ3007B</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri S. Krishnan, Adv.
Department by	Shri Manish Gupta, Sr. DR

Date of hearing	15.10.2025
Date of pronouncement	27.10.2025

**ORDER**

**PER BRAJESH KUMAR SINGH: ACCOUNTANT MEMBER:**

The appeal filed by the assessee is directed against the order dated 14.05.2025 of the Learned Commissioner of Income-Tax(Appeals)/National Faceless Assessment Centre (NFAC), Delhi passed under Section 250 of the Income Tax Act, 1961 arising out of penalty order dated 03.07.2024 of the

Learned Assessment Unit (hereinafter referred as “the Ld. AO”) under Section 271F of the Act for assessment year 2015-16.

2. Brief facts of the case are that the assessee did not file return of income for assessment year 2015-16. The Ld. AO had information that the assessee had made payment of Rs.52,50,000/- each to Shri Hemant Joshi and Sneh Joshi for purchase of immovable property and earned interest income of Rs.28,145/- from SBI and paid credit card bills of Rs.8,55,500/-. The assessment in this case was completed on 29.10.2024 at a total income of Rs.1,86,00,710/-. The Ld. AO also initiated penalty proceedings under Section 271F of the Act for not filing return of income. According to Ld. Assessing Officer, the assessee did not respond to the several notices of hearing issued by the Ld. AO under the proceedings under Section 271F of the Act. The Ld. AO thereafter imposed the penalty of Rs.5,000/- and the reasons for levying of penalty as stated in para no. 3.7 of his order is reproduced as under:

*“3.7. Conclusion drawn for imposition of penalty: Considering the above facts and circumstances of the case, it is clear that assessee has failed to comply with provision of section 139(1) of the I.T. Act, 1961. Assessee has failed to file its return of income as required under sub-section (1) of section 139 of the Act or by proviso to that sub-section, before the end of the relevant assessment year despite having taxable income. Further assessee has failed to file reply of show cause notices u/s 271F, till date. The assessee was given ample time to file her reply, but assessee has failed to make compliances. The assessee has provided ample opportunities to submit her reply but she fails to do so, thus it is presumed that s has nothing to say in this matter.*

*Considering the facts & circumstances of the case and non-responsive attitude of the assessee it is clear that the assessee has failed*

*to explain/give any valid reasonable cause for non-imposition of penalty u/s 271F of the IT Act, 1961.”*

3. Aggrieved with the said order, the assessee filed an appeal before the Ld. CIT(A). In the appellate proceedings, the assessee submitted that she was under a bona fide belief that she did not have taxable income during the year which may be noted from the amount of income of Rs.1,90,110/- as declared in the return of income filed by her on 03.05.2022 in response to the notice under Section 148 of the Act dated 04.04.2022. The assessee also submitted that the details of credit card expenditure as well as the property purchased are correct but as a homemaker she had no idea that she was, in fact, required to file a return of income for the said year. The assessee also submitted that the period in question when the assessee was required to make compliance to the provisions of section 139(1) of the Act for assessment year 2015-16 i.e. between June to October, she was under severe stress dealing with failing marriage of her daughter Ms. Sunanda Jain.

3.1 However, the Ld. CIT(A) quoted the provisions of section 271F of the Act and observed that it was the statutory responsibility of the assessee to file her return of income and for the failure to file return of income inspite of having taxable income rendered the assessee liable for penalty under Section 271F of the Act. Accordingly, Ld. CIT(A) dismissed the appeal of the assessee.

4. Aggrieved with the order of the Ld. CIT(A), the assessee is in appeal before us raising following ground of appeal:

*“On the facts and circumstances of the case and in law, the National Faceless Assessment Centre (NFAC) erred in confirming penalty of Rs.5000/- imposed under Section 271F of the Income Tax Act, 1961.”*

5. During the hearing before us, Learned Authorized Representative for the assessee reiterated the submissions made before the Ld. CIT(A). It was submitted that during the period of filing of the return, the assessee was entirely consumed in assisting her daughter through traumatic legal and emotional distress. It was further submitted that the timing of these events was not coincidental but directly overlapped with the due date for return filing, thereby constituting a reasonable cause as envisaged under Section 273B of the Act for not filing the return of income under Section 139(1) of the Act. Prior to this, the assessee in her submissions in para 4 before the Ld. CIT(A) had given the details of the matrimonial dispute of her daughter wherein it was stated that on 17.02.2016, the divorce petition was filed before the matrimonial court in Gurgaon which required considerable time and effort on assessee's part. The relevant submissions of the assessee in said para 4 are reproduced as under:

*“4. The Assessee's daughter was married in June 2014, and entered what was to become an abusive relationship. In May 2015, after several instances of violence and abuse, the Assessee's daughter returned to her, and the Assessee was made responsible as care giver, provider, as well as coordinator for the protracted matrimonial battle in courts. On 17.02.2016, the divorce petition was filed before the matrimonial court in Gurugram, which required considerable time and effort on the Assessee's*

*part. However, on account of continuing harassment from the boy's family, police complaint dated 03.03.2017 had to be filed. Details of the divorce litigation as well as the relevant police complaint form Annexures 2 and 3 to these submissions. Your Honour would find that they bear out the facts as stated herein."*

6. It was further submitted that before or after this year, the assessee had not committed any error to make compliance even once and it was a stray and solitary omission, actuated by adverse circumstances as narrated above. The Learned Authorized Representative also submitted that the facts noted by the Ld. AO in the assessment order dated 29.02.2024, acknowledges the assessee's compliance and participation, during the assessment proceedings, which makes an unequivocal case for the deletion of penalty levied under Section 271F of the Act. Finally, it was submitted that the failure on the part of the assessee to file her return of income within due date prescribed under Section 139(1) of the Act was not deliberate or contumacious but it arose due to genuine, pressing and extra-ordinary personal circumstances.

7. Learned Senior DR relied upon the orders of the Authorities Below.

8. We have heard both the parties and perused the material available on record. The explanation of the assessee that it was prevented by reasonable cause in not filing the return of income for the year under consideration in the given circumstances, is found to be acceptable and is covered by the provisions of section 273B of the Act. Moreover, Ld. CIT(A) has not commented anything about the reasonable cause explained by the assessee for her failure to file her

return of income within time. Considering the entire facts in its perspective, we are of the considered view that the penalty levied under Section 271F of the Act amounting to Rs.5,000/- by the Ld. AO and confirmed by the Ld. CIT(A) is not justified in the given facts of the case and the same is deleted. Ground no.1 of the appeal is allowed.

9. In the result, the appeal is allowed.

***Order pronounced in the open court on 27 October, 2025.***

***Sd/-***

**(MADHUMITA ROY)  
JUDICIAL MEMBER**

***Sd/-***

**(BRAJESH KUMAR SINGH)  
ACCOUNTANT MEMBER**

Dated: 27<sup>th</sup> October, 2025.

Mohan Lal

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi