

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: "SMC" NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

ITA No.207 & 208/Del/2026

Assessment Year: 2018-19 & 2019-20

Smt. Suman Devi, Near Shiv Mandir, Satrod Khurd, Block-4, Hisar, Haryana		Income Tax Officer, Ward-1, Hisar, Haryana
<b>PAN: BZFPD6119N</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Ankit Kumar, Adv.
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	09.02.2026
Date of pronouncement	09.02.2026

**ORDER**

These assessee's twin appeals ITA No.207 & 208/Del/2026 for assessment years 2018-19 and 2019-20 arise against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's orders, both dated 29.10.2025 having DIN and Order Nos. ITBA/NFAC/S/250/2025-26/1082116210(1) and ITBA/NFAC/S/250/2025-26/1082117168(1), involving proceedings under section 147 r.w.s. 144 and 270A of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. Delay of 8 days in filing both the assessee's instant appeals is condoned in larger interest of justice and in light of Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC).

3. Coming to the assessee's quantum appeal ITA No. 207/Del/2026 herein, it transpires during the course of hearing that both the learned lower authorities have held her as assessable for interest income amounting to Rs.9,62,524/- accruing/arising in the name of Sh. Yashil Punia in her hands, in assessment order dated 06.03.2023 as upheld in the lower appellate discussion.

4. It is in this factual backdrop that the tribunal hereby notices from a perusal of the case records; and, more particularly, in light of the Assessing Officer's remand report dated 02.07.2025 filed before the CIT(A)/NFAC (pages 52 to 54) that the assessee's son Sh. Yashil Punia has been already held as having attained majority in the relevant previous year in whose name TDS also stood deducted as informed by the bank officers. This tribunal is of the considered view that given the fact that the assessee's son had attained majority, both the learned lower authorities could not have assessed her interest income u/s 64 of the Act. The impugned

addition is deleted therefore. The assessee succeeds in her quantum appeal ITA No. 207/Del/2026.

5. Next comes the assessee's penalty appeal ITA No. 208/Del/2026 in assessment order 2019-20 wherein both the learned lower authorities have held her to have underreported taxable income of Rs.9,63,240/- forming subject matter of adjudication in the instant appeal. The Revenue could hardly dispute that section 270(A)(6) itself excludes such "bonafide" cases where the assessee concerned offers his/her explanation to the very effect. I accordingly delete the impugned penalty in very terms.

No other ground or argument has been pressed.

6. These assessee's twin appeals ITA Nos. 207 & 208/Del/2026 are allowed in above terms. A copy of this common order be place in the respective case files.

***Order pronounced in the open court on 9<sup>th</sup> February, 2026***

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

Dated: 13<sup>th</sup> February, 2026.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi