

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER  
(Through Video Conferencing)**

ITA No.118/DDN/2025  
Assessment Year: 2017-18

Sh. Lawrence Swynen Berg, Foolchaur Manpur, Dewalchaur, Haldwani, Uttarakhand	<b>Vs.</b>	Income Tax Officer, Ward-2(1)(2), Haldwani
<b>PAN : BGQPB7590B</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Prashant Kacker, CA
Department by	Sh. Amar Pal Singh, JCIT (DR)

Date of hearing	14.01.2026
Date of pronouncement	14.01.2026

**ORDER**

**PER SATBEER SINGH GODARA, JM:**

This assessee's appeal for assessment year 2017-18, arises against the Commissioner of Income Tax (Appeals)/Addl./JCIT(A)-5, Mumbai's order dated 09.12.2024 having DIN and order no. ITBA/APL/S/250/2024-25/1071002849(1) involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. It emerges at the outset that the appellant herein Sh. Amit Bergis stated to be the legal heir/legal representative of the deceased assessee Sh. Lawrence Swynen Berg and that he is aggrieved against both the learned lower authorities' respective findings treating his cash deposits during demonetization amounting to Rs.8 lakhs as unexplained under section 69A r.w.s. 115BBE; in assessment order dated 22.11.2019 and upheld in the lower appellate discussion.

3. Both the learned representatives reiterated their respective stands against and in support of the correctness of the impugned addition. Suffice to say, the deceased assessee is stated to be a defence pensioner who had owned agricultural lands since having disclosed agricultural income therefrom to the tune of Rs.1,26,500/-. This was indeed coupled with his income disclosed from other sources amounted to Rs.1,42,362/- as well.

4. The case file further indicates that the learned Assessing Officer came across the assessee's cash deposits of Rs.10 lakhs during demonetization which stood added to the extent of Rs.8 lakhs on the ground that he had failed to explain the source during

scrutiny. The CIT(A) has admittedly upheld the same in his lower appellate discussion.

5. We find no merit to sustain the impugned addition made by both the learned lower authorities. This for the precise reason that not only the assessee had pleaded and proved that he had sold his immovable property in the preceding assessment year but also both the learned lower authorities have nowhere considered his agricultural lands, accumulated past savings along with socio-economic status all along. We accordingly delete the impugned addition of Rs.8 lakhs made in the assessee's hands in very terms.

6. This assessee's appeal is partly allowed.

***Order pronounced in the open court on 14<sup>th</sup> January, 2026***

***Sd/-***  
**(S. RIFAUR RAHMAN)**  
**ACCOUNTANT MEMBER**

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

Dated: 27<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