

HC: Demand Order Quashed for Non-Consideration of Assessee's Reply

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REFER THE DECISION OF THE HON'BLE DELHI HIGH COURT IN THE CASE OF

Puneet Goyal vs. Union of India Citation: (2025) 31 Centax 228 (Del.)

Facts of the Case:

In *Puneet Goyal vs. Union of India*, the assessee submitted a detailed reply to the show cause notice, **but the demand order was passed** without addressing the contents of the reply **or providing any reasoning as to why it was found unsatisfactory.**

Hon'ble High Court Judgement:

The Delhi High Court held that the **absence of** reasoned consideration of the Assessee's reply amounted to a violation of natural justice. The impugned demand order was therefore set aside, **and the matter was remanded back for fresh adjudication after proper review of the reply and issuance of a reasoned order.**