

HC set-aside order as irrelevant reply was filed by assessee due to ill advice of consultant.

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

***Chandrasekaran vs. Assistant Commissioner (ST), Karur*, Citation: (2025) 34 Centax 260 (Mad.)**

In this case, the assessee's consultant filed an irrelevant and unrelated reply to the show cause notice, which led the Revenue authorities to pass an adverse order and freeze the assessee's bank account. As a result, the business of the assessee came to a complete standstill.

The Madras High Court observed that the assessee should not be penalized entirely for the ill advice or mistake of the consultant, especially when the consequence was severe economic hardship. Balancing equity and revenue interests, the Court decided to set aside the impugned order.

Outcome:

The High Court remanded the matter for fresh consideration, subject to the assessee depositing 25% of the disputed tax amount. This conditional relief ensured protection of revenue while granting the assessee an opportunity to present a proper reply and defend its case on merits.

// भगवान महावीर का संदेश //

"जीवो और जीने दो" — यही हो हमारा संकल्प।

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