

HC: Demand Order Set Aside for Non-Consideration of Reply

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

Akash Gupta (Trade Name) Yogi Sanitations vs. Sales Tax Officer, AVATO
Citation: (2025) 31 Centax 10 (Del.)

Facts of the Case:

The petitioner, **Akash Gupta**, operating under the trade name **Yogi Sanitations**, was served with a **demand notice under GST**.

In response, the assessee **filed a detailed reply**, contesting the proposed demand.

Despite this, the **final demand order was passed without any reference to or consideration of the reply** submitted.

The petitioner approached the **Delhi High Court**, alleging denial of a fair hearing and violation of natural justice.

Hon'ble High Court Judgement:

The **Delhi High Court observed** that **failure to consider the Assessee's reply** before passing the demand order amounted to a **procedural lapse** and **violated the principles of natural justice**.

The Court held that the assessee must be **given a meaningful opportunity to contest the matter on merits**.

Accordingly, the Court set aside the impugned order and remanded the matter for fresh adjudication, with directions to consider the reply and hear the assessee before passing any fresh order.