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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 5449/2025 CM APPL. 24839/2025

SH. SATISH BANSAL ERSTWHILE PARTNER OF NOW DISSOLVED PARTNERSHIP FIRM KANAK EXPORTS .....Petitioner

Through: Mr. Ved Jain, Advocate.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 52 1 & ORS. .....Respondents

Through: Mr. Vikramaditya Singh, JSC, Mr. Debesh Panda, SSC, Ms. Zehra Khan, JSC, Ms. Yashika Gupta, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% 28.04.2025

1. Issue notice. The learned counsel appearing on behalf of the Revenue accepts notice.

2. The Petitioner has filed the present petition, *inter alia*, praying that a direction be issued to the Respondents to refund an amount of Rs.22,72,240/- in respect of the Assessment Year **[AY]** 2009-2010, alongwith the applicable interest. It is the Petitioner's case that there is no dispute that the refund is due to M/s Kanak Exports, the partnership firm, of which the Petitioner was a constituent partner at the material time. The firm has since been dissolved, and all the other partners have furnished a no objection certificate for disbursal of the refund to the Petitioner.

3. The learned counsel appearing for the Respondent fairly states that if there is no ground for withholding the refund, the Petitioner's application for the same would be processed expeditiously.

4. In view of the above, we dispose of the present petition by directing the Respondents to disburse the refund to the Petitioner within a period of eight weeks from date, after verifying the Petitioner's entitlement to such refund.

5. In the event the concerned authorities are of the view that the Petitioner is not entitled to the said refund for any reason, the same would be communicated to the Petitioner.

6. The petition is disposed of in the aforesaid terms.

7. We clarify that all rights and contentions of the parties are reserved.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 28, 2025/KG

Click here to check corrigendum, if any