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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 10673/2025 & CM APPL. 44143/2025

FAB INDIA TRADING COMPANY

.....Petitioner

Through: Mr. Deepak Sharma, Adv.

versus

UNION OF INDIA AND ORS

.....Respondents

Through: Mr. Puneet Yadav, SPC (9999388384)

Mr. Sumit K. Batra & Ms. Priyanka
Jindal, Advs. (9911211000)

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **14.11.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed, *inter alia*, challenging the impugned Order-in-Original dated 26th February, 2025, whereby a demand of Rs. 3,77,02,168/- has been confirmed against the Petitioner.
3. On 24th July, 2025, Id. Counsel for the Department had raised a preliminary objection as to the maintainability of the present petition. The relevant portion of the same is as under:

“4. Mr. Batra, Id. Counsel for the Respondent-Delhi GST Department has pointed out that the partners of the Petitioner Firm as on date are Mr. Ashish Mehta and Ms. Vidya Mehta, however, the petition has been filed by one Mr. Sameer Bansal. Thereby, Mr. Batra raises a preliminary objection to the locus standi of Mr. Sameer Bansal in filing the present petition.

5. Responding to the same, id. Counsel for the Petitioner submits that Mr. Ashish Mehta and Ms. Vidya Mehta have resigned from their respective positions.

6. However, Id. Counsel for the Petitioner who is



trying to argue virtually is unable to hear the Court properly. Therefore, Id. Counsel is requested to appear physically on the next date of hearing and clarify the locus of Sameer Bansal.”

4. Today, Id. Counsel for the Petitioner has sought to explain the locus of Mr. Sameer Bansal by relying upon a ‘Retirement and Admission Deed’ dated 3rd November, 2022. The same is on a stamp paper issued on 18th December 2020. As per this deed, the two partners Mr. Ashish Kumar Mehta and Mrs. Vidya Mehta have retired and Mr. Sameer Bansal and Mr. Kapil Goel now have 50% shares in the partnership firm M/s. Fab India Trading Company *i.e.*, the Petitioner.

5. Even if the said deed is taken as correct, there is no explanation as to how reply to the Show Cause Notice dated 20th November, 2024, is dated 27th January, 2025 and the same bears the signature of Mr. Ashish Kumar Mehta, as a partner of the Petitioner Firm. From the partnership Retirement deed, Mr. Mehta had retired as of 3rd November 2022. He could not have signed on behalf of the firm thereafter, that too in 2025. There appears to be various discrepancies in the matter.

6. Accordingly, the Court is not inclined to entertain the matter in exercise of its writ jurisdiction.

7. The petition is dismissed in the above terms. Pending applications, if any, are also disposed of. If any other remedies are available in law for the Petitioner, liberty to avail the same is granted.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 14, 2025/kk/msh