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

\+ W.P.(C) 5928/2026

\+ W.P.(C) 5944/2026

M/S LABO TEK THROUGH ITS PARTNER SHRI GURPREET SINGH BAKSHI

.....Petitioner

Through: Mr. Prabhat Kumar, Ms. Mehak Dhiman and Ms. Ritika Verma, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Rajiv Kumar (CGSC) and Mr. Rajat Mohan Dwivedi (GP), Mr. Shivom Dubey and Mrs. Yash Singh, Advs. for R-1.
Mr. Vipul Agrawal SSC for R-2 & 3.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% 30.04.2026

1. Learned counsel for the petitioner submitted that the refund of Rs.15,06,997/- was due and payable to the petitioner firm (M/s Lobo Tek, PAN No. AAEFL9553B) for the Assessment Years 2010-11 and 2011-12 for which the respondents have generated refund order but because of the change in PAN number, banking account number and the name of the partners after the reconstitution of firm, the same could not reach the petitioner.

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2. He submitted that the petitioner had made one representation after another but no heed has been paid by the respondents.

3. Mr. Vipul Agrawal, learned Senior Standing counsel for the respondent no.2 and 3, on the other hand, submitted that maybe, the name of the petitioner firm M/s Lobo Tek is same but since the partners and permanent account number and even bank account number are different, the respondents were justified in not making the payment in the accounts, which the petitioner has furnished.

4. Learned counsel in rejoinder asserted that old partnership was dissolved and new partnership in the same name was formed with one different partner, and the said partnership has taken over all assets and liabilities. So far as the legal status is concerned, the Assessing Officer (AO) can examine dissolution deed and partnership deed and consider the position in accordance with law.

5. Be that as it may. Instead of dilating upon or verifying the facts, which the petitioner has brought before us, we direct the petitioner to file a representation along with all requisite documents and an Indemnity Bond that in case any of the old partner(s) ask the Department to pay the demand of refund, the present partners of the Firm will indemnify the Income Tax Department either by refunding the amount back or by settling the matter with such erstwhile partner(s).

6. The petitioner may either file the representation or file a copy of the writ petition alongwith a certified copy of the order instant, which shall be taken to be a representation pursuant order of this Court. On representation being filed, the respondents shall consider the same and pass a speaking order within a period of three months of the receipt of such representation.

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7. Writ petitions stand disposed of accordingly.

8. Needless to observe that respondents shall be free to elicit any other information or documents from the petitioner and petitioner shall be free to challenge if the order so passed is prejudicial to its rights.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 30, 2026/*dd*

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