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August 1, 2026.
MNS.

FMA No. 814 of 2026
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CAN 1 of 2026

Laxmi Niwas Daga
Vs.
Niwas Daga

Mr. D. N. Sharma, Sr. Adv.,
Mr. Nilay Sengupta,
Mr. Shailendra Jain,
Mr. Sujit Banerjee, Advs.

… for the appellant.

Mr. Rishabh Karnani,
Ms. Soni Ojha, Advs.

…for the respondent.

1. Learned senior counsel appearing for the appellant complains that pursuant to our order dated July 7, 2026, a Special Officer was appointed; however, the said learned Special Officer is waiting for the consent of the respondent on each and every occasion, when necessary disbursals and payments are being sought by the appellant in respect of the accounts of the partnership firm.

2. Learned senior counsel seeks to rely on the minutes of a meeting held by the learned Special Officer in that regard.

3. Learned counsel for the respondent submits on instruction that in principle, the respondent has no objection to the necessary GST and statutory payments being made. However, the respondent merely wants the Login IDs and Passwords of the GST portal and Tally

accounting software of the partnership firm in order to have access to the same, since the respondent, who is a septuagenarian (as is the appellant) has lost his Login IDs and Passwords.

4. Learned counsel for the appellant submits that, in any event, the Login IDs and the Passwords are available in the Office of the partnership firm.

5. Be that as it may, the Login IDs and the Passwords referred to are merely a gateway to have access to the GST portal and the Tally accounting software of the partnership firm and both the partners have equal right to access the same till the partnership firm is dissolved and/or any order to the contrary is passed by any competent forum/court.

6. Thus, in the event such details are furnished to the respondent, in our opinion, the impasse may be resolved.

7. Another aspect which has to be considered is that the learned Special Officer is apparently awaiting the consent of the other party when one of the parties is seeking disbursals.

8. However, we find the same to be counterproductive, in view of there being little or no possibility of consensus between the parties regarding the payments.

9. Accordingly, as a rider to our order dated July 7, 2026, we hereby observe that the learned Special Officer shall, at the most, take the opinion of the other party on the same, but shall not wait for the consent of the other party before sanctioning payments.

10. The learned Special Officer, for the purpose of granting sanction for transactions, shall only look into the supporting papers and other documents, if required, to justify such payments and take independent decision whether to sanction the same.

11. Secondly, the learned Special Officer shall not withhold consent in the event the nature of the disbursal is statutory, including GST payments, however, subject to *prima facie* satisfaction on the documents justifying such disbursals.

12. We also direct the appellant to furnish the Login IDs and Passwords of the GST portal and the Tally accounting software of the firm to the respondent at the earliest, in order for the respondent also to have access to such portal and software for the purpose of ascertaining the veracity of the payments.

13. The learned Special Officer and all concerned shall act on the server copy of this order without waiting for certified copies to be furnished.

14. Nothing in the above order shall preclude the respondent from generating his own Login ID and Password in respect of the GST portal and the Tally accounting software in the meantime.

(Supratim Bhattacharya, J.) (Sabyasachi Bhattacharyya, J.)