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

\+ **<u>CRL.REV.P. 982/2019 and CRL.M.A. 36087/2019</u>**

ALOK VARMAN ..... Petitioner

Through: Ms Sudha Nalwa, Advocate along with petitioner in person.

versus

SHVETA VARMAN ..... Respondent

Through: Counsel (appearance not given).

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU

<u>O R D E R</u>

% **10.02.2020**

1. The petitioner has filed the present petition, *inter alia*, impugning the order dated 22.01.2019 passed by learned Family Court in *M.T. No. 155/2018* captioned *Shweta Varman v. Alok Varman*, whereby the Family Court had, on examining the material brought on record, directed the petitioner to pay a sum of ₹10,000/- per month as interim maintenance to the petitioner. The said interim maintenance was to be paid from the date of filing of the application till 31.12.2018 and thereafter, at the rate of ₹15,000/- per month with effect from 01.01.2019, till the disposal of the petition.

2. The Family Court had noticed that the income tax returns filed by the petitioner indicated that the petitioner is earning a monthly income between ₹2,40,000/- to ₹3,00,000/- per month.

3. The income tax returns of the petitioner for the assessment year 2017-18 (for the financial year ending 31.03.2018) reflected his income as ₹36,35,436/-. The Family Court had also noted that the monthly income of

the petitioner is about ₹60,000/- per month.

4. Considering the above, the Family Court had passed an order of interim maintenance. The learned counsel appearing for the petitioner submits that the Family Court had erred in relying on the income tax returns and states that the same only reflected the gross income of the petitioner. She states that the net income of the petitioner would be significantly less.

5. The aforesaid contention is unmerited. A plain examination of the income tax return filed by the petitioner indicates that the petitioner had returned a taxable income of ₹36,35,436/- during the financial year 2017-18 and this would be the income available to the petitioner after deducting all allowable expenditure under the Income Tax Act, 1961 (hereafter 'the Act'). Further, deductions from taxable income are deductions under Chapter VIA of the Act, which are principally on account of investments in tax saving instruments/schemes and not deductions on account of allowable expenditure.

6. The total income of the petitioner after deduction is ₹34,75,440/-. This is the taxable income of the petitioner on which the petitioner is also liable to pay tax of ₹8,80,786/-. After reduction of the said amount the petitioner would be left with disposable income of ₹27,54,650/-

7. Considering the above, this Court finds no infirmity with the impugned order.

8. The petition is, accordingly, dismissed. The application is disposed of.

VIBHU BAKHRU, J

FEBRUARY 10, 2020/RK