IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
INTERIM APPLICATION NO.14639 OF 2023
IN
WRIT PETITION NO.8903 OF 2023

Achal Ramesh Chaurasia .. Applicant

Versus

Deputy Director of Income Tax & Ors. .. Respondents

Mr.Atul Rajadhykasha *Senior Counsel* ***a/w Saran Jagtyani, Akhilesh Dubey, Vagish Mishra, Amit Dubey, Uttam Dubey, Rajuram Kuleriya, Varad Dubey i/b Law Counsellors,*** *Advocates for the Applicant/Petitioner.*

Ms.Swapna V. Gokhale, *Advocate for Respondent Nos. 1 and 2.*

Mr.D.P. Singh*, Advocate for Respondent Nos. 3 and 4.*

CORAM : B. P. COLABAWALLA &
M.M. SATHAYE, JJ.

DATE : AUGUST 24, 2023

P. C.

1. The above writ petition is filed by the Petitioner challenging the Look Out Circular issued at the instance of the 1st Respondent Deputy Director of Income Tax.

2. The above Interim Application is filed by the Petitioner seeking permission to travel abroad for the purposes of visiting his wife who is 8 ½ months pregnant and would be delivering their baby shortly. The purpose of this trip is also because the wife is suffering from something called "Placenta Previa" which appears to be a condition when the placenta blocks all or part of the cervix in the last months of the pregnancy. It is for this reason that the Petitioner seeks permission to travel to Dubai from 25th August, 2023 to 25th November, 2023.

3. Ms.Gokhale, the learned advocate appearing on behalf of the Income Tax Department, submitted that assessment proceedings in relation to the Petitioner are on going and he would be required to be present before the Income Tax Authorities for the purposes of the said assessment. Therefore, the Petitioner ought not to be allowed to leave the country.

4. In answer to this argument, Mr.Rajadhykasha the learned senior counsel appearing on behalf of the Petitioner, submitted that if the Income Tax Authorities gives Notice of 96 hours to the Petitioner he will return back to India for the purposes of attending the assessment proceedings and thereafter go back to Dubai. Mr.Rajadhykasha submitted that once this is the undertaking given to Court, the apprehension expressed by the Income Tax Department is adequately redressed.

5. We have heard Mr.Rajadhykasha, the learned senior counsel for the Petitioner, as well as Ms.Gokhale appearing for the Income Tax Department. From the record we find that on previous occasions also the Petitioner has been allowed to travel abroad *albeit* for business purposes. The present permission is sought for the purpose of travel to Dubai to look after his pregnant wife.

6. Considering these circumstances, we permit the Petitioner to travel to Dubai from 25th August, 2023 to 25th November, 2023 on the following terms and conditions:-

(a) The Petitioner shall file a detailed itinerary with his contact details and addresses overseas, if not already done.

(b) The Petitioner shall also file an undertaking to return to India on or before 26th November, 2023. The said undertaking shall also state that the Petitioner shall not apply for renewal or extension of this order until he returns to this country.

(c) The Petitioner shall also file an undertaking that in the event the Income Tax Department requires his presence during this period (25th August, 2023 to 25th November, 2023) he shall return back to India within 96 hours of receiving Notice requiring his presence before the Income Tax Department. We make it clear that if for any reason the Petitioner is unable to travel back to India pursuant to the Notice issued by the Income Tax Department due to the ill health of his wife, the same shall be communicated to the Income Tax Department with necessary proof in that regard.

(d) It is clarified that once he attends before the Income Tax Department he would be permitted to go back to Dubai under this very order and would not require a fresh permission, provided his travel is any time before 25th November, 2023.

7. The Immigration Authorities at all ports of departure including all airports will permit the Petitioner passage and permit the Petitioner to take his flights out of the country irrespective of whether the Income Tax Department has notified them or not and irrespective of whether this permission is noted in the immigration authorities' systems or not.

8. The Immigration Authorities will not insist on a certified copy of this order but will act on presentation of an authenticated or digitally signed copy of this order.

9. The Interim Application is disposed of in the aforesaid terms. However, there shall be no order as to costs.

10. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[M.M. SATHAYE, J.] **[B. P. COLABAWALLA, J.]**