IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

INTERIM APPLICATION NO. 7839 OF 2024
IN
WRIT PETITION NO. 9313 OF 2023

Aarti Ramesh Chaurasia ....Applicant

<u>IN THE MATTER BETWEEN :</u>

Aarti Ramesh Chaurasia ....Petitioner

Versus

1. Deputy Director of Income Tax
(Investigation) 1(3) & 5 Ors. ....Respondents

Mr. Akhilesh Dubey *a/w. Mr. Vagish Mishra, Amit Dubey, Uttam Dubey, Rajuram Kuleriya, Varad Dubey, Shubham Sharma, Emad Khan, Alex D'souza & Sahil Upadhyay i/b Law Counsellors, Advocates for the Applicant/Petitioner.*

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

Mr. Deepak Shukla*, Advocate for Respondent No.3.*

Ms.Nieyaati Masurkar*, Advocate for Respondent Nos.4 and 5.*

CORAM : B. P. COLABAWALLA &
SOMASEKHAR SUNDARESAN, JJ.

DATE : APRIL 19, 2024

P. C.

1. The above Writ Petition is filed by the Applicant/Petitioner seeking permission to travel to Dubai (UAE) (multiple times) from

20th April, 2024 to 20th August, 2024. The above Interim Application is necessitated because a Look Out Circular has been issued against the Applicant/Petitioner at the instance of the Income Tax Department. The purpose of the aforesaid travel is for visiting her family.

2. Considering that the Applicant/Petitioner has been granted permission to travel abroad on three previous occasions, firstly for a period of 1 month and thereafter twice for a period of 3 months each, we are of the view that the Applicant/Petitioner can be granted permission to travel to Dubai (UAE) from 20th April, 2024 to 20th August, 2024, subject to the following terms and conditions :-

(a) The Applicant/Petitioner shall file an undertaking that every time she travels to Dubai (UAE) between 20th April, 2024 and 20th August, 2024, she shall disclose by way of an affidavit his flight details, the address where she would be residing /staying in Dubai (UAE) along with all contact details. This affidavit shall be filed in this Court as well as serve a copy of the same on the Advocates for the Income Tax Department before each travel.

(b) The Applicant/Petitioner shall also file an undertaking stating that she will not apply for renewal, extension or modification of this order until she finally returns back to India.

(c) The Applicant/Petitioner shall also file a further undertaking that in the event the Income Tax Department requires her presence during the period of his travel (20th April, 2024 to 20th August, 2024), she shall return back to India within 96 hours of receiving any such notice from the Income Tax Department.

(d) All the aforesaid undertakings shall be served on the Advocates appearing on behalf of the Income Tax Department before the date of departure.

(e) It is clarified that once the Applicant/Petitioner attends before the Income Tax Department, she would be permitted to go back to Dubai (UAE), as the case may be, under this very order and would not require a fresh permission, provided her travel is any time prior to 20th August, 2024.

3. Subject to above conditions, the Look Out Circular issued at the instance of 1st Respondent - Deputy Director of Income Tax against the Applicant/Petitioner is suspended upto 21st August, 2024. It is clarified that this order does not apply to any other Look Out Circular and/or restraint order, if any, issued by any other Authority/Agency/Court/Bank. It is clarified that the Applicant/ Petitioner is permitted to travel to Dubai (UAE) multiple times between 20th April 2024 to 20th August 2024 under this very order.

In other words, she will not be required to seek fresh permission every time he travels between the aforesaid dates provided he travels only to Dubai (UAE).

4. The immigration authorities at all ports of departure, including all airports, will permit the Applicant/Petitioner passage and permit the Applicant/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 suspension is noted in the immigration authorities' systems or otherwise.

5. The immigration authorities will not insist upon a certified copy of this order but will act on presentation of an authenticated or digitally signed copy of this order.

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

7. 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.

[SOMASEKHAR SUNDARESAN, J.] [B.P. COLABAWALLA, J.]