IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

INTERIM APPLICATION NO.12282 OF 2024
IN
WRIT PETITION NO.8903 of 2023

Achal Ramesh Chaurasia ...Applicant/Petitioner

Versus

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

Mr. Gautam Ankhad, Senior Advocate a/w. Mr. Amit Dubey, Mr. Abhishek Karnik, Mr. Rajuram Kuleriya, Mr. Shubham Sharma, Mr. Alex D'souza, Mr. Emad Khan, Mr. Sahil Upadhyay i/b. Law Counsellors for Petitioner.
Ms. Swapna Gokhale for Respondent Nos.1 and 2.
Mr. D. P. Singh for Respondent Nos.3 and 4.

CORAM : K.R. SHRIRAM &
JITENDRA JAIN, JJ.

DATED : 5th SEPTEMBER 2024

P.C. :

1. This writ petition is filed challenging the lookout circular issued at the instance of Respondent No.1, i.e., Deputy Director of Income Tax.

2. The above interim application is filed by Petitioner seeking permission to travel abroad for business purpose, from 10th August 2024 to 11th February 2025.

3. In the past, this Court has, by its orders dated 19th July 2023, 24th August 2023, 1st December 2023 and 4th April 2024, permitted

Petitioner to travel to Dubai, upon furnishing undertakings and details as directed therein. Petitioner has complied with the above orders and returned to India without breaching any of the terms and conditions imposed upon him. Petitioner has complied with the directions of the assessing officer and attended the inquiry process.

4. Learned advocate for Respondent No.2 informs the Court that on 30th March 2023, Respondent No.2 had requested Respondent No.3 (Deputy Director of Immigration) for continuation of LOC as the assessment proceeding were pending before him. Respondent No.2 confirms that the assessment proceedings have been completed.

5. Respondents have also attached the personal properties standing in the name of Petitioner. Mr. Ankhad says, therefore, there can be no apprehension of Petitioner escaping his liabilities. In addition, Petitioner is now willing to keep a property as an additional security before this Court, i.e., Flat No.8/59, Anand Nagar, Sahyog CHS Ltd., Off Nehru Road, Anand Nagar, Santacruz East, Mumbai 400055 (said flat). Petitioner states that the said flat exclusively belongs to him, the same having been gifted to him by his father Mr. Ramesh Chaurasia, pursuant to a gift deed dated 27th March 2012. Mr. Ankhad states that even assuming for the sake of argument, Mr. Ramesh Chaurasia claims any right, title or interest in the said flat, he has instructions to give undertaking, which he hereby gives, on behalf of Mr. Ramesh Chaurasia as well that no part of the said flat will be alienated, encumbered or mortgaged. Petitioner also undertakes not to alienate or transfer his right, title or interest in the said flat without the prior permission of this Court. Undertakings accepted.

6. The originals of the title documents and the share certificates for the said flat shall be deposited by Applicant with the Registrar Judicial-I. It is clarified that Applicant may apply for return of the documents on his return to India.

7. Petitioner shall also file an undertaking that in the event the Income-tax Department requires his presence, he shall return to India and attend the personal hearing, provided atleast 96 hours advance notice requiring his personal presence before the Income Tax Department is issued.

8. 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.

9. Petitioner has furnished details of his family members who are residents of India. The details are as follows:-

Sr. No.	Names	Address
1.	Ramesh Chaurasia (Father) Indian Passport No.Y5916945	Indian Resident, residing at 3701, C Wing, Lodha Belissimmo, N.M. Joshi Marg, Mahalaxmi, Mumbai.

2.	Aarti Chaurasia (Mother) Indian Passport No.Y5739377	Indian Resident, residing at 3701, C Wing, Lodha Belissimmo, N.M. Joshi Marg, Mahalaxmi, Mumbai.
3.	Adesh Chaurasia (Brother) Indian Passport No.Z7134137	Indian Resident, residing at 3701, C Wing, Lodha Belissimmo, N.M. Joshi Marg, Mahalaxmi, Mumbai.

10. The immigration authorities at all ports of departure, including all airports in India will permit Petitioner passage and permit him to take his flight out of the country irrespective of whether the Income Tax Department-II, Mumbai have notified them or not and irrespective of whether this suspension is noted in the immigration authorities' systems or otherwise.

11. 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.

12. In the meantime, the LOC in question is stayed until 20th February 2025 since the Petitioner proposes to travel to Dubai for business purposes. This permission is subject to the usual conditions, viz.,-

(a) the Petitioner is to file an undertaking to return to this country at the end of this period, if not already done;

(b) the Petitioner is to file a detailed itinerary with his contact details and addresses overseas, if not already done;

(c) The Petitioner must file an undertaking (if not already done) not to apply for renewal or extension of this order until he returns to this country.

Subject to these conditions, the LOCs in question against the Petitioner are stayed until 20th February 2025.

13. Interim application disposed.

14. Petition be listed for final hearing on 27th September 2024.

(JITENDRA JAIN, J.) **(K.R. SHRIRAM, J.)**