IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

(503) INTERIM APPLICATION NO.12353 OF 2024
IN
WRIT PETITION NO.9313 OF 2023

Aarti Ramesh Chaurasia ...Applicant

Versus

Deputy Director of Income Tax & Ors. ...Respondents

Mr. Akhilesh Dubey a/w Vargish Mishra, Mr. Amit Dubey, Mr. Uttam Dubey and Mr. Shubham Sharma, Ms. Alex D'Souza, Mr. Sahil Upadhyay i/by Law Counsellors for the Applicants.

Ms. Sushama Nagoraj (through VC) for Respondent no.1.

Ms. Swapna Gokhale for Respondent no.2.

WITH
(504) INTERIM APPLICATION NO.12356 OF 2024
IN
WRIT PETITION NO.9312 OF 2023

Ramesh Chaurasia ...Applicant

Versus

Deputy Director of Income Tax & Ors. ...Respondents

Mr. Gautam Ankhad, Senior Advocate a/w Mr. Amit Dubey a/w Mr. Abhishek Karnik i/by Law Counsellors for the Petitioners.

Ms. Sushama Nagoraj (through VC) for Respondent no.1.

Ms. Swapna Gokhale for Respondent no.2.

CORAM : M. S. Sonak &
Jitendra Jain, JJ.

DATED : 22 October 2024.

PC.:-

1. Heard learned counsel for the parties.

2. The learned counsel states that the common order can dispose of both these interim applications.

3. These interim applications are filed by Aarti Ramesh Chaurasia and Ramesh Chaurasia, seeking leave to travel to and stay in Dubai until 28 February 2025.

4. The applicants state that they wish to travel and stay at Dubai for business and domestic reasons.

5. In the past, this Court has, at least on four occasions, allowed the applicants to travel to Dubai upon their furnishing undertaking and details as directed therein. The applicants have complied with the orders and returned to India without breaching any terms and conditions imposed upon them.

6. Ms Nagaraj, learned counsel for the 1st respondent, stated that the petitioners' properties are attached, and the provisional attachment has now been confirmed.

7. Besides, by way of additional security, Mr Achal Chaurasia has deposited title deeds to Flat No.8/59, Anand Nagar, Sahyog CHS Ltd., Off. Nehru Road, Anand Nagar, Santacruz East, Mumbai - 400 055 with this Court. Mr Ramesh Chaurasia gifted this flat to his son, Mr Achal Chaurasia.

8. Mr. Ankhad states that even assuming, for the sake of arguments, Mr Chaurasia claims any right, title or interest in the said flat, he has instructions to give an undertaking, which he hereby gives, on behalf of Mr. Ramesh Chaurasia that no part of the said flat will be alienated, encumbered or mortgaged. The title documents' originals and the said flat's share certificates have already been deposited in this Court.

9. The applicants state that they will file an undertaking within a week from today, and in the event that the Income Tax Department requires their presence, they will come to India, provided at least 96 hours advance notice is issued to them.

10. 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. This order applies only to the Look Out Circular impugned in this petition.

11. By order dated 5 September 2024, Mr Achal is permitted to travel abroad. In the said order, this Court recorded that Mr Ramesh, Mrs Aarti, and Mr Adesh Chaurasia were to stay in India.

12. Mr. Ankhad clarifies that the order does not say that they were to stay in India. This is correct. However, this court considered the fact that his family members were to remain behind when permitting Mr. Achal to travel.

13. Though Mr. Adesh had applied to travel abroad, on instructions, the application on behalf of Mr Adesh was not pressed. This means that even though Mr. Ramesh Chaurasia and Aarti Chaurasia are to travel and stay abroad up to 28 February 2025, Mr Adesh will stay behind in India.

14. The applicants have furnished Mr. Adesh's address as follows:-

> *"3701, 'C' Wing, Lodha Belissimmo, N.M. Joshi Marg, Mahalaxmi, Mumbai."*

15. The immigration authorities at all ports of departure, including all airports in India, will permit the applicants passage and allow them to take their flight out of the country irrespective of whether the Income Tax Department-II, Mumbai, has notified them or not and regardless of whether this suspension is noted in the immigration authorities' systems or otherwise.

16. The Immigration authorities will not insist upon a certified copy of this order but will act upon the presentation of an authenticated or digitally signed copy.

17. In the meantime, the LOC in question is stayed until 28th February 2025 since the applicants propose to travel to Dubai for business and domestic purposes.

18. 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.

19. Subject to these conditions, the LOCs in question against the applicants are stayed until 28th February 2025.

20. Both interim applications are disposed of.

(Jitendra S. Jain, J.) **(M. S. Sonak, J.)**