IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

INTERIM APPLICATION NO.2679 OF 2025
IN
WRIT PETITION NO.8903 OF 2023

Achal Ramesh Chausia ...Applicant/Petitioner

Versus

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

Mr. Atul Rajadhyaksha, Senior Advocate a/w Mr. Amit Dubey, Mr. Abhishek Karnik, Mr. Emad Khan and Mr. Alex D'souza i/b. Law Counsellors for the Applicant/Petitioner.
Ms. Swapna Gokhale, for the Respondent.

CORAM : M. S. Sonak &
Jitendra Jain, JJ.
DATED: 20 February 2025

PC.:-

1. Heard learned counsel for the parties.

2. By this application, the Applicant seeks to travel abroad from 21 February 2025 and return to Mumbai on 31 October 2025.

3. We have perused the itinerary in paragraph 10 of the interim application and are satisfied that no proper details have been provided. This application has even been moved at the last moment. There is no explanation why the Applicant is personally required to attend all the business meetings. Very casually, there is a reference to some "*business meetings and allied work*" interspersed with "*leisure days.*"

4. Based on such an application, we are not inclined to grant permission to remain abroad from 21 February 2025 to 31 October 2025. However, Mr. Rajadhyaksha, the learned Senior Advocate, explained that tickets have already been booked for travel on 21 February 2025. He also pointed out that conditions imposed by this Court have not been breached in the past. Mr. Rajadhyaksha also stated that the Applicant's brother would remain in India, as noted in the order dated 5 September 2024 or the position when the order dated 5 September 2024 was made.

5. After considering all these circumstances, we allow the Applicant to travel abroad on 21 February 2025, subject to his filing an undertaking in this Court that he will return by 31 March 2025.

6. The above permission is granted subject to the following terms and conditions: -

(a) The Applicant shall file a detailed itinerary with his contact details and addresses overseas.

(b) The Applicant shall also file an undertaking to return to India on or before 31 March 2025. The undertaking shall also state that the Applicant shall not apply for renewal or extension of this order until he returns to this country.

(c) The Applicant shall file an undertaking that if the Income Tax Department requires his presence during the above period, he shall return to India within 96 hours of receiving notice requiring his presence before the Income Tax Department.

(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 fresh permission, provided his travel is any time before 31 March 2025.

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

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

9. This Interim Application is disposed of in the aforesaid terms without any cost order.

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

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