IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

INTERIM APPLICATION NO.6948 OF 2025
IN
WRIT PETITION NO.8903 OF 2023

Mr. Achal Ramesh Chaurasia	]	
R/of. Juhu, Mumbai	]	**.. Applicant-Org. Petitioner**
Versus		
1. Deputy Director of Income Tax	]	
(Investigation) – 1(3), Mumbai	]	
2. Assistant Commissioner of Income Tax,	]	
Central Circle 5(2), Mumbai	]	
3. Deputy Director,	]	
Bureau of Immigration,	]	
Ministry of Home Affairs, Mumbai	]	
4. Union of India,	]	
Through Ministry of Home Affairs	]	
5. Union of India,	]	
Through Ministry of Finance	]	**.. Respondents**

Mr. Atul Rajadhyaksha, Senior Advocate, with Mr. Akhilesh Dubey, Mr. Amit Dubey, Mr. Rajuram Kuleriya and Mr. Varad Dubey, Advocates, i/by Law Counsellors, for the Applicant-Original Petitioner.

Ms. Sushma Nagaraj (through V.C.) with Ms. Maansi Bhavnani, Advocates for the Respondent - Deputy Director of Income Tax.

CORAM : A.S. CHANDURKAR &
M.M. SATHAYE, JJ

DATE : 3RD APRIL 2025.

[THROUGH HYBRID HEARING]

P.C. :

1. The applicant-petitioner is facing Look Out Circular issued at the instance of the respondent-Income Tax Department.

2. By this interim application, the applicant-petitioner seeks leave to travel from Mumbai to Dubai, U.A.E. between the period from 4th April 2025 to 10th June 2025 for business purpose and also for meeting his wife and child.

3. We have heard learned counsel for the parties and we have perused the documents on record including the earlier orders passed by this Court by which the applicant-petitioner was permitted to travel abroad by imposing various conditions.

4. In the light of the fact that on various earlier occasions the applicant-petitioner was permitted to travel abroad, the last such order being passed on 20th February 2025, and that the applicant-petitioner has complied with the terms and conditions as also it is not the grievance of the respondent-Income Tax Department that the conditions imposed by the earlier orders were flouted, we are inclined to grant such leave subject to the following conditions :-

(i) The applicant-petitioner shall file an undertaking in this Court setting out a detailed itinerary of the above travel including the airline tickets, addresses of the hotels where he would be staying during the above travel, along with other contact details. This undertaking shall also state that the applicant-petitioner shall return to India on or before 11th June 2025.

(ii) The applicant-petitioner shall also file another undertaking stating that he would not apply for renewal and/or extension of this order until he returns to India.

(iii) The applicant-petitioner shall also file an undertaking that if the Income Tax Department requires his presence during the above period, he shall return to India within ninety-six hours of receiving notice requiring his presence before the Income Tax Department.

It is clarified that once the applicant-petitioner 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 10th June 2025.

(iv) The aforesaid undertakings shall be served on the Advocate for the respondents before the date of departure.

(v) Considering that the applicant-petitioner is traveling for business purpose, within one week from 11th June 2025, he shall file a separate affidavit explaining the business meetings which he held during the above travel and with whom, together with the contact details of the persons he met and the details of the business he was able to generate, if any.

In this affidavit, the applicant-petitioner shall also state the expenses incurred by him during the above travel and the source/s of income used for funding the said expenses with necessary proof. This affidavit shall also be served on the Advocate for the respondents within a period of one week from 11th June 2025.

5. The applicant-petitioner is permitted to travel from Mumbai to Dubai, U.A.E. for business purpose between the period from 4th April 2025 to 10th June 2025 on aforesaid conditions.

6. Subject to the above conditions, the Look Out Circular issued at the instance of the respondent-Income Tax Department against the applicant-petitioner is suspended upto 11th June 2025. It is clarified that this order does not apply to any other Look Out Circular and / or restraint order, if issued by any other Authority / Court / Agency / Bank.

7. The Immigration Authorities at all Ports of Departure including all Airports will permit the applicant-petitioner passage and allow him to take his flights out of the country irrespective of whether the respondent-Income Tax Department has notified them or not and irrespective of whether this suspension is noted in the Immigration Authorities' systems or otherwise.

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

9. Put up for reporting compliance on 16th June 2025.

[M.M. SATHAYE, J.] **[A.S. CHANDURKAR, J.]**