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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\# **CNR No. DLHC010152132023**

\+ **W.P.(C) 5328/2023 & CM APPL. 74462/2026**

ANIKET BAKSHI .....Petitioner

Through: Mr. Giriraj Subramanium & Mr. Prayuj Sharma, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Indruj Singh Rai, Sr. Standing Counsel with Mr. Rahul Singh, JSC, Mr. Rahul G. Tanwani & Ms. Nandhaa Kishore, Advs.

CORAM:
HON'BLE MR. JUSTICE AMIT MAHAJAN

O R D E R

% 29.10.2026

1. The present petition was filed seeking quashing of the Look Out Circular ('**LOC**') issued at the instance of Income Tax department against the petitioner.

2. The counter affidavit was filed by the Income Tax department on 10.05.2023 stating that investigation is pending against the petitioner in regard to the alleged income tax violations by Triburg Group which is owned by the father of the petitioner. It was stated that the presence of the petitioner in the country is required for completing the investigation and his departure may be detrimental to the economic interest of India.

3. Undisputedly, more than three years have elapsed since the filing of the counter affidavit and it is not disputed that no complaint has been filed till date. It is also not disputed that the petitioner has not been called for any investigation from the last almost three years.

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4. It is also undisputed that, the petitioner, during the pendency of the present petition, has travelled outside the country on 13 occasions after being permitted by the Court, and it is not the case of the respondents that the petitioner, at any stage, has misused the liberty granted by the Court.

5. The purpose of LOC is to ensure the presence of a party in the country to facilitate the pending investigations or inquiries. An LOC is a coercive measure and cannot be resorted to as a matter of routine merely because an investigation is pending. Its issuance and continued operation must be justified by circumstances warranting such restraint upon the right to travel.

6. Once it is not disputed that the petitioner is not being called for any investigation from last three years and has also travelled on many occasions without misusing the liberty, this Court finds no reason for continuing the impediment on the petitioner's travel.

7. Learned counsel for the petitioner submits that the petitioner would continue cooperating with the investigation as and when required and will inform the department everytime he will leave the country and also provide the itinerary.

8. He further submits that the petitioner does not wish to leave the country to settle abroad. He has deep roots in the society, his entire family is residing in this country and he also has immovable properties in the country.

9. Considering the above, the present petition is allowed and the LOC issued against the petitioner is set aside and quashed upon the petitioner filing a detailed affidavit in the form of an undertaking in that regard before this Court, within a period of one week, in the following terms:

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a) The petitioner shall undertake to furnish details of unencumbered immovable property in the name of the petitioner and the rights/interest in the property shall not be alienated or transferred without the permission of the Court.

b) The petitioner shall undertake to inform the Income Tax department of his complete itinerary of travel before leaving the country, including, the flight details, duration of visit, places intended to be visited, address of his stay abroad and working telephone contact number while abroad. He shall undertake to adhere to the itinerary mentioned in the affidavit.

c) The petitioner shall undertake to inform the department of his return within 72 hours after returning.

d) The petitioner shall undertake to provide the department with a valid email id upon which summons or any other communication can be sent to him and the same shall be deemed to be a valid service upon him. The petitioner shall undertake to not close/delete the email account so given.

e) The petitioner shall undertake to co-operate fully with the investigation and shall join the same as and when required by the department.

10. The date already fixed stands cancelled.

11. Pending applications (if any) also stand disposed of.

AMIT MAHAJAN, J

OCTOBER 29, 2026
"SS"

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