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

+ CRL.M.C. 8289/2025
SHOBHA SHRESTHA

.....Petitioner

Through: Mr. Madhav Khurana, Sr. Adv.
with Mr. Kapil Gupta, Mr. Moksh
Arora, Ms. Kamakshi Rao, Mr.
Mayank Tomar, Mr. Manish
Srivastava, Ms. Kashvi Bansal, Mr.
Teeksh, Advs.

versus

INCOME TAX DEPARTMENT

.....Respondent

Through: Mr. Anurag Ojha, SSC with Mr.
Priyam Bhardwaj, Mr. D. Raj,
Advocates.

CORAM:

HON'BLE MR. JUSTICE PRATEEK JALAN

ORDER

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08.01.2026

CRL.M.A. 382/2026 (for directions)

Further to the order dated 07.01.2026, and with the consent of
learned counsel for the parties, the petition is taken on Board.

The application stands disposed of.

CRL.M.C. 8289/2025

1. The present petition, under Section 528 of the Bharatiya Nagarik
Suraksha Sanhita, 2023 ["BNSS"], is directed against the order dated
10.10.2025 passed by the learned Additional Chief Judicial Magistrate,
(Special Acts), Central Tis Hazari Courts, Delhi, whereby the Look Out



Circular [“LOC”] dated 03.11.2018 issued against the petitioner was revoked, subject to the following conditions:

- “1. The applicant shall intimate this court each time she travels abroad by moving an application at least 15 days prior to the date of travel, therein disclosing the complete itinerary and purpose of travel;*
- 2. The applicant shall give an undertaking that he shall not dispose of any immovable asset in any foreign jurisdiction without any prior information to the complainant as well as to this court;*
- 3. The applicant shall furnish FDR of Rs. 5 crores in the name or Ld. Principal & Sessions Judge HQ before this court as security, till this complaint is pending in this court.*
- 4. The applicant shall be bound by conditions imposed vide order dated 03.02.2019 granting bail to the accused.*
- 5. On breach [sic] of any of these conditions, the amount of FDR to be deposited shall be forfeited to the state.”*

2. Subsequently, vide order dated 26.11.2025, this Court modified condition No. 3 of the order dated 10.10.2025 to the following extent:

- “5. In view of the statement made by Mr. Khurana, the condition no. (3) in the impugned order dated 10.10.2025 is modified to the extent that instead of furnishing FDR of Rs.5 Crores as mentioned therein, the petitioner shall maintain a credit balance of Rs.5 Crores in her bank account, the details of which shall be furnished by her to the respondent/Income Tax Department within a period of 24 hours.”*

3. As recorded in the order dated 07.01.2026, Mr. Madhav Khurana, learned Senior Counsel for the petitioner, submitted that the petitioner would be satisfied with a limited modification of condition Nos. 1 and 3, namely, by reducing the period prescribed for moving an application before the Trial Court prior to travel abroad, and by confirming the modification effected vide order dated 26.11.2025, insofar as condition No. 3 is concerned.

4. Mr. Anurag Ojha, learned Senior Standing Counsel for the respondent – Income Tax Department, states upon instructions, that the



respondent has no objection to the aforesaid modifications.

5. In view of the aforesaid, condition Nos. 1 and 3 of the impugned order dated 10.10.2025 stand modified to the following extent:

- a) Condition No. 1 stands modified, to the extent that the petitioner shall intimate the Trial Court each time she proposes to travel abroad, by moving an application at least four working days prior to the date of travel, disclosing therein the complete itinerary and purpose of travel.
- b) Insofar as condition No. 3 is concerned, the petitioner shall maintain a credit balance of Rs. 5 crores in her bank account bearing Account No. 01931000106995, HDFC Bank, Vivek Vihar, Ashoka Niketan Branch, New Delhi. The account details have been furnished by the petitioner in her affidavit of undertaking dated 26.11.2025 filed before this Court. The petitioner will also file affidavit of compliance on a quarterly basis, alongwith her quarterly bank statements, before the Trial Court. The first such statement, for the quarter January to March 2026, shall be filed by 15.04.2026. For each succeeding quarter, the affidavit shall be filed within 15 days from the end of the relevant quarter.

6. All other conditions contained in the impugned order dated 03.11.2018 remain unchanged.

7. Mr. Ojha further states that the respondent will inform the Bureau of Immigration regarding the revocation of LOC within a period of three days from today.



8. In the event the petitioner seeks any further variation or modification of the conditions, she shall be at liberty to approach the Trial Court, which shall consider such request in accordance with law.

9. The petition, alongwith any pending applications, stands disposed of in these terms.

PRATEEK JALAN, J

JANUARY 8, 2026

“Bhupi”/SD/