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

+ W.P.(C)-3100/2022 & CM APPL. 32523/2024, CM APPL. 35426/2024

SHIVANI MODI

..... Petitioner

Through: Mr. Mohit Mathur, Sr. Adv. with Mr. Rahul Mohan, Mr. D. Goel, Advocates (M:8375969882)

versus

UNION OF INDIA AND ORS.

..... Respondents

Through: Mr. Aseem Chawla, Sr. Standing Counsel with Ms. Pratishtha Chaudhary, Advocate for R-4/ITD (M:9650434249)

CORAM:

HON'BLE MS. JUSTICE MINI PUSHKARNA

ORDER

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24.06.2024

CM APPL. 35426/2024

1. The present application has been filed to take on record E-mail dated 16th May, 2024 received from MCP LLP, inviting the petitioner to conduct a workshop on 02nd July, 2024 at Dallas, Texas, United States of America.
2. Considering the submissions made in the present application, the present application is allowed, and the said E-mail is taken on record.
3. Accordingly, the present application is disposed of.

CM APPL. 32523/2024

4. The present application has been filed seeking interim suspension of Look Out Circular ("LOC"), dated 06th July, 2021, issued against the petitioner at the behest of respondent no. 4, so as to allow the petitioner to



travel abroad for the period from 28th June, 2024 to 23rd July, 2024, in order to undertake travel for upcoming professional commitments.

5. It is submitted that the petitioner herein is not a ‘fly by night operator’, and belongs to a reputed and prestigious business family.

6. It is further submitted that the petitioner/applicant and her family not only own movable and immovable properties in India, but also occupy positions of responsibility in multiple publicly listed and private companies in India.

7. It is submitted that the petitioner has deep and pervasive family ties and interests, all of which are rooted in India. The petitioner has deep roots in the society, with her centre of business and family, being rooted in India.

8. Learned Senior Counsel for petitioner submits that respondent no. 4- Income Tax Department had purported to cause the issuance of LOC dated 06th July, 2021 against the petitioner in respect of purported tax assessment proceedings initiated by them in the year 2015.

9. Learned Senior Counsel for petitioner submits that since 2015, and prior to issuance of such LOC on 06th July, 2021, the applicant has taken around 58 international trips. Further, even during the pendency of the present proceedings, the petitioner was permitted to travel abroad on 4 separate occasions.

10. Thus, it is submitted that on each and every occasion, prior to or after issuance of the LOC, the petitioner, upon completion of travel, duly returned to India and in compliance of the conditions duly set out in the various orders.

11. Thus, by way of the present application, it is prayed that the LOC Circular dated 06th July, 2021, be suspended for a period between 28th June,



2024 and 23rd July, 2024, so as to allow the petitioner to travel to United States of America, in the aforesaid period.

12. Issue notice. Notice is accepted by learned counsel appearing for respondent no.4. He submits that he has no objection to the present application, subject to the conditions, as set out in the order dated 11th May, 2023 passed in the present proceedings, and also as the petitioner has been allowed to travel abroad on previous occasions.

13. Accordingly, it is directed that the petitioner is permitted to travel out of India.

14. Thus, it is directed that the LOC dated 06th July, 2021 issued at the behest of respondent no. 4, against the petitioner shall remain suspended between 28th June, 2024 and 23rd July, 2024, subject to the following conditions:

- i. The sum of Rs. 50 lakhs already deposited by the Petitioner in this Court shall remain as security;
- ii. The petitioner shall furnish her complete itinerary and shall also furnish the details of her stay abroad, including residential hotel addresses before the Registrar.
- iii. The petitioner shall also provide the contact numbers that she would use during the period of stay abroad, and at least one of the said contact number will be kept operational at all times, subject to all exceptions, including the period she is on board the aircraft.
- iv. The petitioner shall file a self-attested copy of her passport along with a copy of his visas in the Court on her return to India.
- v. The permission to travel aboard given in this order shall be subject to other applicable conditions and will not be deemed as a direction to any other authority.



vi. The petitioner shall furnish an undertaking that upon her return to India, she shall participate in any proceedings against her and that she shall be bound down Courts/authorities, subject to any challenges thereof.

15. The present application is disposed of, with the aforesaid directions.

W.P.(C)-3100/2022

16. List before the Registrar on 26th June, 2024.

**MINI PUSHKARNA
(VACATION JUDGE)**

JUNE 24, 2024/au