



## Application of Assessee for seeking permission to travel abroad, disposed-off by the Delhi High Court

Ratul Puri [TS-187-HC-2023(DEL)]

New Delhi, 18<sup>th</sup>, 2023

Proceedings against the Assessee were pending under the Black money Act. The Assessee filed an application before the Hon'ble Delhi HC to seek permission to travel outside the country for the purpose of attending two business meetings and to meet his daughter residing in a foreign country.

### **The Hon'ble High Court of Delhi Held that:**

The Hon'ble HC of Delhi while disposing off the application considered that the Assessee has always presented himself before the tribunals and has cooperated in all the proceedings.

The Hon'ble HC also considered that the Assessee was allowed to travel abroad before. Considering this, the Hon'ble HC allowed the application of the Assessee by imposing various conditions such as sharing his location, sharing the telephone no. which he will use while travelling, sharing the passport of his wife, to not to interfere in the proceedings pending against him at foreign courts regarding FT & TR, to not to alienate his movable/immovable assets in any foreign country, to maintain the status quo in respect of all the moveable/immovable properties in his name, to provide the documents of the immovable property owned by the Assessee valuing up to 50 crore to the registrar general of the HC, to deposit a security of Rs. 5 Crore and to furnish an undertaking before the Registrar General of HC.

Thus, the permission was granted to the Assessee to travel abroad with regards to the above-mentioned conditions.

