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

\+ W.P.(C) 3263/2013

SAHARA INDIA COMMERCIAL CORPORATION LTD KOLKATA ..... Petitioner

versus

COMMISSIONER OF INCOME TAX, DELHI (CENTRAL)-1 NEW DELHI AND OTHERS ..... Respondent

\+ W.P.(C) 3273/2013

SAHARA INDIA (FIRM), LUCKNOW ..... Petitioner

versus

COMMISSIONER OF INCOME TAX, DELHI (CENTRAL)-1 NEW DELHI AND OTHERS ..... Respondents

Present: Mr.Satyen Sethi and Mr.Arta Trana Panda, Advocates for the petitioner in both the matters.
Mr.Dileep Shivpuri and Mr.Sanjay Kumar, Advocates for the respondent in both the matters

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MS. JUSTICE DEEPA SHARMA

O R D E R

% 05.09.2016

It is stated in these proceedings that in view of the subsequent search and seizure operations, issuance of notice under Section 153A/153C for the assessment years in question stands abated. The revenue relies on the recent decision of the Supreme Court in **V.L.S. Finance Limited vs. Commissioner of Income Tax [2016] 68**

taxmann.com 368 (SC). This position is not disputed by the counsel for the petitioner.

In these circumstances, the writ petitions are dismissed as infructuous.

S. RAVINDRA BHAT, J

DEEPA SHARMA, J

SEPTEMBER 05, 2016
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