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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
18.
\+ **W.P.(C) 4697/2012 & CM 9732/2012**

SURYA VINAYAK INDUSTRIES LTD AND ORS ..... Petitioner
Through: Mr Deepankar Hooda, Advocate with Mr Kunal Godhnani and Mr Varun Hooda, advocates.

versus

UNION OF INDIA AND ORS ..... Respondents
Through:

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R
% **22.01.2016**

1. Notice was issued on 6th August, 2012 limited to the question on whether once having exercised the powers under Section 153A of the Income Tax Act, 1961 ('Act') on 21st March, 2007, it was open for a second search to be carried out *qua* the same Assessee on 22nd March, 2011.

2. It transpires that pursuant to the aforementioned second search, assessment proceedings are in progress. In the circumstances, this Court finds no reason to keep this writ petition pending considering that limited notice in the above terms was issued more than three years ago. It will be

open to the Petitioner to raise the issue concerning the validity of the second search in exercise of the powers under Section 153-A of the Act in the assessment proceedings, and in any further appellate proceedings arising therefrom, in accordance with law.

3. The writ petition and the pending application are disposed of in the above terms.

S. MURALIDHAR, J

VIBHU BAKHRU, J

JANUARY 22, 2016
pkv