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

+ W.P.(C) Nos.1765/2012, 1766/2012, 1767/2012, 1778/2012,  
1784/2012 & 1785/2012

M/S LACHMAN DASS BHATIA

HINGWALA(P) LTD & ANR

..... Petitioner

Through: Mr. R. M. Mehta with Mr. Simran  
Mehta, Advocates.

versus

ASSISTANT COMMISSIONER

OF INCOME TAX

..... Respondent

Through: Mr. Sanjeev Rajpal, Sr. Standing  
Counsel.

**CORAM:**

**HON'BLE MR. JUSTICE SANJIV KHANNA**

**HON'BLE MR. JUSTICE R.V.EASWAR**

**ORDER**

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**28.03.2012**

The matter was taken up for hearing before the lunch session and the learned counsel for the petitioner had prayed for pass-over to take instructions.

Learned counsel for the petitioner states that he has taken instructions and fairly states that with a view to put the controversy to an end and as there have been several rounds of litigation, the petitioner has agreed to accept the order dated 09.05.2011 passed by the Income Tax Appellate Tribunal and does not want to question the same on legal infirmities. However, he further submits that the petitioner feels that the proceedings

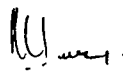


under Section 153A of the Income Tax Act, 1961 could not have been initiated for the grounds or reasons other than warrant of authorisation. He states that the impugned order dated 09.05.2011 should not be construed as an order which bars the petitioner from raising the said contentions before the tribunal.

The statement made by the learned counsel for the petitioner is taken on record. We clarify that the order dated 09.05.2011 does not bar and prohibit the petitioner from raising all contentions and issues other than the fact that warrant of authorisation mentions the name of the petitioner. It will also be open to contend that no search was conducted in the case of the company M/s. Lachman Dass Bhatia Hingwala (P) Ltd. Of course Revenue can contend to the contrary. We express no opinion in this regard. With the aforesaid observations, the writ petitions are dismissed as withdrawn.

Dasti under the signature of Court Master.

  
SANJIV KHANNA, J

  
R.V.EASWAR, J

**MARCH 28, 2012**

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