

## **Commissioner Of Income-Tax, Allahabad vs Dr. Nandlal Tahiliani on 10 March, 1988**

**Equivalent citations: [1988]172ITR627(SC), AIRONLINE 1988 SC 243**

**Bench: R.S. Pathak, M.H. Kania**

### **ORDER**

1. We have heard learned Counsel for the petitioner at length, but we are of the opinion that inasmuch as the articles and money seized have now been released and are no longer in the possession of the petitioner, no useful purpose will be served by entertaining this Special Leave Petition. In the circumstances and without expressing any opinion in regard to the findings of the High Court, this petition is dismissed. We may observe, however, that it is open to the income-tax authorities to take such other proceedings against the respondent as are available under the Income-tax Act. For that purpose, if it is otherwise permissible in law, it will be open to the income-tax authorities to take into account any information derived from the inventories prepared in consequence of the search and seizure made under Section 132 of the Income-tax Act and impugned in the present case.