

﴿He turned towards﴾. The phrase *astawâ ilâ* (translated here as ﴿turned towards﴾) has three meanings in the Qur'an. When it appears without any preposition after it, it means attaining a level of complete perfection, as when Allah says concerning Moosâ:

﴿When he reached his prime and became fully mature [*astawâ*]...﴾  
(*al-Qaşş* 28: 14)

When it is followed by the preposition '*alâ* (upon), it means rising above, as when Allah says:

﴿...and then [He] rose over [*astawâ 'alâ*] the Throne...﴾ (*al-A'râf* 7: 54)

When it is followed by the preposition *ilâ* (to), it means turning to or deciding, as in this verse, where what is meant is: when Allah (ﷻ) had created the earth, he turned to the creation of the heavens.

﴿and made them seven heavens﴾. He created them and perfected them

﴿and He has knowledge of all things﴾. So:

﴿He knows all that goes into the earth and all that comes out of it, and all that descends from heaven and all that ascends to it...﴾ (*Saba* 34: 2)  
– and:

﴿Allah knows what you conceal and what you disclose.﴾ (*an-Nahl* 16: 19)

He knows what is secret and what is yet more hidden.

Mention of Allah's creation of the universe is often followed by affirmation of His omniscience, as in this verse and as in the verse in which Allah (ﷻ) says:

﴿How could He Who created not know His own creation, when He is the Knower of subtleties, the All-Aware?﴾ (*al-Mulk* 67: 14)

That is because His creation of all things is the clearest evidence of His knowledge, wisdom and might.