HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 11467/2021
CNR: RJHC020652252021 | URN: CW / 25343U / 2021

Shree Daulat Bio Fiber Pvt. Ltd., Through Its Director Kamal Chand Bothra Son Of Bhikam Chand Bothra Registered Office At Plot No.fe-21(B-1) Industrial Area, Malviya Nagar, Jaipur - 302017

----Petitioner

Versus

1. Union Of India, Through Its Secretary, Ministry Of Law And Justice, Department Of Legal Affairs, New Delhi
2. Additional Director General Directorate Of Revenue Intelligence, Jaipur Regional Unit, Plot No.8 And 9, Bhagat Vatika-1, Civil Lines, Jaipur.
3. Deputy Director, Directorate Of Revenue Intelligence, Jaipur Regional Unit, Plot No.8 And 9, Bhagat Vatika-1, Civil Lines, Jaipur
4. Senior Intelligence Officer Directorate Of Revenue Intelligence, Jaipur, Regional Unit, Plot No.8 And 9, Bhagat Vatika-1, Civil Lines, Jaipur.

----Respondents

Connected With

D.B. Civil Writ Petition No. 11512/2021
CNR: RJHC020652232021 | URN: CW / 25410U / 2021

International Marketing, A Sole Proprietary Concern Of Through Its Proprietor Kamal Chand Bothra, Registered Office At Plot No.fe-21(B-1) Industrial Area, Malviya Nagar, Jaipur - 302017

----Petitioner

Versus

1. Union Of India, Through Its Secretary, Ministry Of Law And Justice, Department Of Legal Affairs, New Delhi.
2. Additional Director General Directorate Of Revenue Intelligence, Jaipur Regional Unit, Plot No.8 And 9, Bhagat Vatika-1, Civil Lines, Jaipur.
3. Deputy Director, Directorate Of Revenue Intelligence, Jaipur Regional Unit, Plot No.8 And 9, Bhagat Vatika-1,

Civil Lines, Jaipur

4. Senior Intelligence Officer Directorate Of Revenue Intelligence, Jaipur, Regional Unit, Plot No.8 And 9, Bhagat Vatika-1, Civil Lines, Jaipur.

----Respondents

For Petitioner(s)	:	Mr. Anurag Shukla, Adv. Dr. Sujay Kantawala, Adv. through VC
For Respondent(s)	:	Mr. Kinshuk Jain, Senior Standing Counsel

HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE ASHUTOSH KUMAR

Order

18/08/2026

1. The petitioners herein, *inter alia*, seek quashing and setting aside of the impugned Seizure Panchanamas dated 09.07.2020 and 15.09.2021, respectively, drawn by the officers of the Directorate of Revenue Intelligence (DRI), Jaipur, and also seek a direction commanding the respondents not to proceed further with the investigation or initiate any coercive or recovery proceedings pursuant thereto. The petitioners further seek consequential relief for return of the documents and other articles seized pursuant to the said Panchanamas. The petitioner in D.B. Civil Writ Petition No. 11512/2021, also seeks refund of the amount of Rs.1,46,92,176/- allegedly deposited with the respondents.

2. Both the above titled matters are listed on applications moved by the respondents. By these applications, the respondents seek to rely on the judgment dated 07.11.2024 passed by the Hon’ble Supreme Court of India in Review Petition No. 400 of 2021, titled as **"Commissioner of Customs v. M/s Canon India Pvt. Ltd."** They further pray that the writ petitions be disposed of in terms of that judgment.

3. Learned counsel for the respondents submits that the petitioners, prior to review order dated 07.11.2024, *ibid*, had placed reliance on the earlier judgment dated 09.03.2021 passed by the Hon'ble Supreme Court in Civil Appeal No. 1827 of 2018, titled as **"M/s Canon India Private Ltd. v. Commissioner of Customs"**. That judgment has now been reviewed on the issue of the jurisdiction of DRI officers. Relevant thereof is as below:-

> *"Therefore, any challenge made to the maintainability of such show cause notices issued by this particular class of officers, on the ground of want of jurisdiction for not being the proper officer, which remain pending before various forums, shall now be dealt with in the following manner:*
> *a. Where the show cause notices issued under Section 28 of the Act, 1962 have been challenged before the High Courts directly by way of a writ petition, the respective High Court shall dispose of such writ petitions in accordance with the observations made in this judgment and restore such notices for adjudication by the proper officer under Section 28.*
> *b. Where the writ petitions have been disposed of by the respective High Court and appeals have been preferred against such orders which are pending before this Court, they shall be disposed of in accordance with this decision and the show cause notices impugned therein shall be restored for adjudication by the proper officer under Section 28.*
> *c. Where the orders-in-original passed by the adjudicating authority under Section 28 have been challenged before the High Courts on the ground of maintainability due to lack of jurisdiction of the proper officer to issue show cause notices, the respective High Court shall grant eight weeks' time to the respective assessee to prefer appropriate appeal before the Customs Excise and Service Tax Appellate Tribunal (CESTAT).*
> *d. Where the writ petitions have been disposed of by the High Court and appeals have been preferred against them which are pending before this Court, they shall be disposed of in accordance with this decision and this Court shall grant eight weeks' time to the respective assessee to prefer appropriate appeals before the CESTAT.*
> *e. Where the orders of CESTAT have been challenged before this Court or the respective High Court on the ground of maintainability due to lack of jurisdiction of the proper officer to issue show cause notices, this Court or the respective High Court shall dispose of such appeals or writ petitions in accordance with the ruling in this judgment and restore such notices to the CESTAT for hearing the matter on merits.*
> *f. Where appeals against the orders-in-original involving issues pertaining to the jurisdiction of the proper officer to issue show cause notices under Section 28 are pending before the CESTAT, they shall now be decided in accordance with the observations made in this decision."*

4. On the strength of the above, learned counsel prays that in light of the judgment dated 07.11.2024 in **Canon India (*supra*)** the writ petitions be disposed of in accordance thereof.

5. On a court query, learned counsel for the petitioners also candidly submit that, in view of the review judgment of the Hon'ble Supreme Court in **Canon India *(supra)***, the controversy involved in the present petitions stands settled. They state that the petitioners have no objection to the disposal of the petitions in terms of that judgment.

6. Accordingly, it is borne out that the applications are not opposed. Counsels are *ad idem* that the controversy raised in these petitions has already been set at rest by the Hon'ble Supreme Court in Review Petition No. 400 of 2021, titled as "**Commissioner of Customs v. M/s Canon India Pvt. Ltd**."

7. In view of the above and at the joint request of learned counsel appearing for the respective parties, both the writ petitions are disposed of in terms of the judgment dated 07.11.2024 passed by the Hon'ble Supreme Court in Review Petition No. 400 of 2021.

8. All pending applications shall stand disposed of. There shall be no order as to costs.

(ASHUTOSH KUMAR),J **(ARUN MONGA),J**

33-34/TANISHA