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

+ **W.P.(C) 6144/2016 & CM Nos. 25212/2016**

M/S SUPER PLASTRONICS PVT. LTD. Petitioner
Through Mr. Naveen Malhotra, Adv.

versus

ADDL. DIRECTOR GENERAL & ANR. Respondents
Through Mr. Satish Aggarwala, Senior
Standing Counsel

CORAM:

JUSTICE S. MURALIDHAR

JUSTICE NAJMI WAZIRI

ORDER

% **22.07.2016**

CM APPL. 25213/2016 (Exemption)

1. Exemption allowed, subject to all just exceptions.

W.P.(C) 6144/2016 & CM Nos. 25212/2016

2. The challenge in this writ petition is to a show cause notice (SCN) dated 20th May 2015 issued by the Additional Director , Directorate of Revenue Intelligence (DRI) who according to the Petitioner is not the 'proper officer' within the meaning of Section 2(34) of the Customs Act, 1962 ('Act') and therefore has no jurisdiction to issue the SCN or adjudicate it. Reliance is placed on the recent judgement dated 3rd May 2016, in W.P.(C) No. 441 of 2013 in (*Mangali Impex Ltd. V. Union of India*).

3. It is stated by Mr. Satish Aggarwala that while the notice was issued in the present case by the Additional Director General, the adjudication would be undertaken by the Commissioner (Customs), ICD, Dadri, NOIDA.

4. It will be open to the Petitioner to bring to the notice of the Commissioner (Customs), ICD, Dadri, NOIDA the judgement in *Mangali Impex Ltd. v. Union of India* (*supra*). The Commissioner (Customs), will pass an order on the said issue in accordance with law not later than four weeks thereafter.

5. The petition and the application are disposed of with the above observations. Order *Dasti*.

S.MURALIDHAR, J

NAJMI WAZIRI, J

JULY 22, 2016

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