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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 8967/2018, C.M. Appl. No. 34477-34478/2018

SANJEEV MAGGU

..... Petitioner

Through: Mr. Naveen Malhotra, Advocate

versus

UNION OF INDIA & ORS.

..... Respondent

Through: Mr. Amit Mahajan, CGSC for
respondent No. 1.
Mr. Sanjeev Narula, Senior Standing
Counsel with Mr. Abhishek Ghai,
Advocate for Customs

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

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27.08.2018

The petitioner challenges the show cause notice of 05.07.2018 issued under Section 124 of the Customs Act stating that the concerned official lacked jurisdiction and therefore, the proceedings are incompetent. The petitioner relies upon certain judgments notably the judgement of Calcutta High Court in *Lovely Kumar vs. Union of India*, (WP No.3336/2018, decided on 10.07.2018) and further the judgment of the Supreme Court in *Commissioner of Customs vs. Sayed Ali* (C.A. No.4294-95/2002, decided on 18.02.2011). The Revenue resisted these proceedings contending that the phraseology

under Section 124, nowhere talks about ‘proper officer’ under the reference to Section 2(4), in this context is not apt.

This court is of the opinion that since the show cause notice has been issued recently and the petitioner has yet to enter into appearance, all rights and contentions that it wishes to urge should be agitated before the concerned officer. This includes the contention with respect to lack of jurisdiction of the concerned officer to adjudicate on all the issues that are the subject matter of the show cause notice.

The adjudicating officer shall consider all the contentions and pass a reasoned order in accordance with law.

The writ petition is disposed of with aforesaid terms.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

AUGUST 27, 2018

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