

**IN THE HIGH COURT OF PUNJAB & HARYANA AT  
CHANDIGARH.**

**CWP No.5418 of 2017(O&M)**

**Date of Decision:-08.07.2019**

**M/s Delux Sports International through its partner Shri Arun Aggarwal.**

.....Petitioner.

Versus

**Union of India & Ors.**

.....Respondents.

**CORAM:- HON'BLE MR. JUSTICE JASWANT SINGH  
HON'BLE MR. JUSTICE LALIT BATRA**

Present:- Mr. Jagmohan Bansal, Advocate for the Petitioner.

Mr. R.K. Handa, Advocate for respondent nos.1 to 3.

Mr. Puneet Pali, Advocate for  
Mr. Amit Goyal, Advocate for respondent no.4.

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**JASWANT SINGH, J.(ORAL)**

Petitioner-a partnership firm is engaged in the business of importing and trading of sports articles like Lawn Tennis, Table Tennis, Badminton rackets, balls, shuttle cocks etc., of various international brands like HEAD, DONIC, SPALDING etc. The DRI Lucknow Zonal Unit issued a demand-cum-show cause notice dated 30/31.5.2016 (**P-6**) raising a demand of Rs.29 lacs approximately for evasion of custom duty by undervaluing the imported goods.

By filing the present writ petition under Article 226 of the

Constitution, challenge is to the aforesaid show cause notice

30/31.5.2016 (P-6) as also to the Notification dated 7.3.2002 (P-1) whereby these designated officers were granted jurisdiction to investigate with regard to units situated all over India on the ground that the units situated in different states are required to be investigated by the DRI officers situated within the same zone rather than far off zones.

Upon notice, reply has been filed justifying the notification by stating that Central Board of Excise and Customs is fully competent to vest the officers with such jurisdiction under Section 4 of the Customs Act, 1962.

However, at the time of hearing, it is stated that in most of the cases, the investigations have been transferred to the Zonal Offices where the defaulting units are situated.

Counsel for the petitioner states that the present writ petition has become infructuous as the demand raised vide impugned show cause notice has since been confirmed vide order dated 31.01.2018 passed by the adjudicating Authority qua which the petitioner would have the remedy of filing an appeal.

Dismissed as infructuous.

( JASWANT SINGH )  
JUDGE

( LALIT BATRA )  
JUDGE

July 08, 2019  
Vinay

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|---------------------------|--------|
| Whether speaking/reasoned | Yes/No |
| Whether Reportable        | Yes/No |