

Vidya Amin

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 2582 OF 2021

Vaneesh Sachdeva

.. Petitioner

vs.

Union of India & Ors.

.. Respondents

Mr. Vikram Choudhari, Senior Advocate i/b. Ms. Neha Ahuja for the petitioner.

Mr. Pradeep Jetly, Senior Advocate for the respondent-UOI.

**CORAM :- DIPANKAR DATTA, CJ &
G. S. KULKARNI, J.**

Date :- July 8, 2021.

PC :

This writ petition dated June 1, 2021 is directed against a show cause notice dated February 3, 2020 issued by the respondent no. 2, Directorate of Revenue Intelligence. We are informed that by the time the writ petition was presented, the petitioner had responded to the show cause notice and has even been heard by the respondent no. 2; however, the proceedings await the final order to be passed to terminate it.

2. The ground on which the show cause notice has been challenged in this writ petition is that the Supreme Court has passed a judgment and order dated March 9, 2021, reported in **2021 SCC Online 200 (Cannon India Pvt. Ltd. vs. Commissioner of Customs)**, which essentially has the effect of taking away the jurisdiction of the respondent no. 2 to issue a show cause notice.

3. We need not examine this point at this stage, since the final order on the proceedings is awaited. In our view, interest of justice would be sufficiently served if the petitioner is granted liberty to file an application before the respondent no. 2, to urge before such respondent that in view of the ratio of the decision in **Cannon India Pvt. Ltd.** (*supra*) the proceedings cannot be carried further. If such an application is made, the respondent no. 2 will proceed to decide the same in accordance with law either by a preliminary order or by the final order in the proceedings. We hope and trust that till Monday next, the final order on the proceedings shall not be passed by the respondent no. 2, thereby rendering the liberty granted by this order infructuous.

4. The writ petition stands disposed of, without costs.

5. All contentions raised in the writ petition are left open.

(G. S. KULKARNI, J.)

(CHIEF JUSTICE)