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

+ **W.P.(C) 16197/2023 & CM APPL. 65104/2023**

M/S PARAMOUNT POWDERS PVT. LTD. Petitioner

Through: **Ms. Shikha Sapra and Ms. Summi Singh, Advocates**

versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF REVENUE INTELLIGENCE & ANR. Respondents

Through: **Mr. Anurag Ojha, SSC with Mr. Subham Kumar and Mr. Pankaj Sinha, Advocates for DRI
Mr. Gibran Naushad, Senior Standing Counsel for CBIC**

CORAM:

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

13.02.2024

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1. Petitioner impugns the action of the respondents in proceeding further with the demand-cum-show cause notice dated 22.04.2014 on the ground that the same is barred by limitation in view of Section 28 (9) (b) of the Customs Act, 1962.

2. Learned counsel for the respondents submits that pending the subject petition, the show cause notice has already been adjudicated and order-in-original dated 29.01.2024 has been passed.

3. Learned counsel for the petitioner submits that no opportunity of hearing was granted prior to passing of the order-in-original and without prejudice to the same petitioner does not wish to press the

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petition any further and seeks leave to withdraw the petition reserving the right of the petitioner to avail appropriate remedies in accordance with law impugning the order-in-original as also the adjudication of the show cause notice being allegedly barred by time.

4. Petition is accordingly dismissed as withdrawn. All rights and contentions of the parties are reserved.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

FEBRUARY 13, 2024
‘rs’

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