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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **W.P.(C) 16621/2023 & CM APPL. 66952/2023**  
**SURINDER GARG & ORS.** ..... Petitioners  
Through: **Mr. Pradeep Jain, Advocate.**  
versus

**ADDITIONAL DIRECTOR GENERAL & ANR.** ..... Respondents  
Through: **Mr. Ajay Jain, SPC with Mr. Krishna Sharma, Ms. Bijay Lakshmi Sahu, Mr. M.N. Mishra and Ms. Shivani, Advocates**  
**Mr. Aakarsh Srivastava, Standing Counsel with Mr. Vaibhav Gupta and Mr. Shubham Goel, Advocates for R-1 & R-2**

**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 22.12.2006 read with Addendum dated 29.10.2007 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 07.02.2024 has been passed. Copy of the order-in-original dated 07.02.2024 has been handed over to learned counsel for the petitioner during the course of the proceedings.

W.P.(C) 16621/2023

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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 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 Petition is accordingly dismissed as withdrawn.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’**

W.P.(C) 16621/2023

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