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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 152/2024 & CM APPL. 656/2024**
M/S SHIVAM UDYOG PVT. LTD.AND ANR. Petitioners
Through: **Mr. T.P.S. Kang and Mr. Sameer**
Kaushik, Advocates

versus

UNION OF INDIA AND ORS Respondents
Through: **Mr. Vinish Phoghat, SPC for R-1**
Mr. Gibran Naushad, Senior Standing
Counsel, CBIC
Mr. Anurag Ojha, Senior Standing
Counsel with Mr. Subham Kumar,
Mr. Pankaj Sinha and Ms. Neelam
Yadav, Advocates for DRI

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 23.12.2006 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 08.02.2024 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 Petition is accordingly dismissed as withdrawn.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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