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

+ **W.P.(C) 17388/2024 & CM APPL. 74036/2024, 74037/2024**

M/S MARBLE CITY INDIA LIMITED & ANR.Petitioners

Through: Mr. V. Lakshmikumaran, Adv.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS,

ICD-IMPORT, TKD, NEW DELHI & ANRRespondents

Through: Mr. Harpreet Singh, Senior Standing
Counsel along with Ms. Suhani
Mathur, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE AMIT SHARMA

ORDER

% **17.12.2024**

1. This hearing has been done through hybrid mode.
2. The present petition under Article 226 of the Constitution of India seeks to challenge the impugned show cause notice dated 17th January, 2014 and impugned order dated 30th September, 2024 passed by the Commissioner of Customs, the Proper Officer.
3. The main grievance of Mr. Laxmikumaran, Id. Counsel for the Petitioners is that a show cause notice has been adjudicated ten years after the same was issued and even the show cause notice has been issued with substantial delay.
4. In the opinion of this Court, the impugned order is appealable before the Customs Excise and Service Tax Appellate Tribunal (CESTAT) under Section 129A of the Customs Act, 1962.
5. Id. Counsel for the Petitioner requests for permission to withdraw the



present petition with liberty to approach the CESTAT in accordance with law and has further prayed that all the contentions be left open.

6. Leave and liberty granted.

7. Accordingly, the petition is dismissed as withdrawn and disposed of along with all pending application(s), if any.

8. This Court has not considered the merits of the matter. All contentions are left open.

9. If the appeal is filed by 15th January, 2025, the same shall not be rejected on the ground of being barred by limitation.

PRATHIBA M. SINGH, J.

AMIT SHARMA, J.

DECEMBER 17, 2024

Rahul/am