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

\+ **W.P.(C) 5768/2022 & CM APPL. 15048/2025**

RAMBHAJ .....Petitioner

Through: Mr. Bharat Bhushan, Ms. Nidhi Gupta, Mr. Anunay Mishra, Advocates.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Aditya Singla, SSC CBIC with Ms. Arya Suresh Nair, Advocate for DRI.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

<u>O R D E R</u>

% **08.04.2025**

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner– Rambhaj, under Article 226 of the Constitution of India seeking issuance of appropriate directions to declare Section 97 of the Finance Act, 2022 as Un-Constitutional and being beyond the legislative competence of the Union Parliament.

3. The main ground for filing the said petition is that the provisions contained in Section 97 of the Finance Act, 2022, which provides that all actions taken under the Customs Act, 1962, prior to the amendment made by the Finance Act, 2022 to the Customs Act, 1962, would be deemed to be valid. However, the same is contrary to the judgment of the Supreme Court in ***Canon India Pvt. Ltd. v. Commissioner of Customs, 2021 (18) SCC 563*** *(hereinafter 'Canon-I')*.

4. Ld. Counsel for the Petitioner submits that he wishes to withdraw the present petition, as the issue has now been decided by the Supreme Court in ***Review Petition (Civil) No. 400/2021*** titled ***'Commissioner of Customs v. M/s Canon India Private Limited'***, *('Canon-II')*. None of the other challenges are pressed by the Petitioner.

5. The present petition is dismissed as withdrawn. Pending application(s), if any, also stand disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

APRIL 8, 2025/*nd/ss*