



\$~61

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 4490/2021**

M/S MICRO WELD ENGINEERINGSPetitioner
Through: Mr. Astitva Srivastava, Advocate.
versus

THE PRINCIPAL ADDITIONAL DIRECTOR
GENERAL, & ORS.Respondents

Through: Mr. Harpreet Singh, Senior Standing
Counsel with Ms. Suhani Mathur, Mr.
Jai Ahuja and Mr. Akshay Saxena,
Advocate.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER
% **08.04.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner under Article 226/227 of the Constitution of India seeking quashing of the Demand-cum-Notice to Show Cause (*hereinafter, 'the notice'*) issued under ORI F. No. DRI/HQ-CI/C-CELL/50 D/ENQ- 26/INT-12/2019/PT.I/4160 by the Principal Additional Director General, Directorate of Revenue Intelligence dated 18th September, 2020.
3. The said notice has been challenged by the Petitioner on the ground that the same has been issued without jurisdiction and authority. Reliance was primarily placed upon the Supreme Court decision in ***Canon India Pvt. Ltd. v. Commissioner of Customs, 2021 (18) SCC 563*** (*hereinafter 'Canon-I'*), which had held that DRI Officials are not 'proper officers'.



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*').

5. Accordingly, the present petition is dismissed as withdrawn.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