



2025:DHC:2537-DB



\$~62

* **IN THE HIGH COURT OF DELHI AT NEW DELHI***Date of decision: 8th April, 2025*+ **W.P.(C) 5025/2021 & CM APPL.15399/2021****RAJIV SHEWARAMANI**

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A. K. Seth,
Ms. Palak Mathur, Mr. Varun Phore,
Advocates.

versus

COMMISSIONER OF CUSTOMS (IMPORT) & ANR.

.....Respondents

Through: Ms. Anushree Narain, SSC with Mr.
Ankit Kumar, Advocate.**CORAM:****JUSTICE PRATHIBA M. SINGH****JUSTICE RAJNEESH KUMAR GUPTA****Prathiba M. Singh, J. (Oral)**

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 issuance of appropriate directions for setting aside the Show Cause Notice bearing No. 17/2020 (DIN-2020050DZOOOOOOOF4B8) issued under F. No. 0RJ/DZU/23-Enq./Fur/VMT/72/PLS/2016 dated 19th March, 2020 (hereinafter, SCN) Respondent No. 2– by Directorate of Intelligence, Delhi Zonal Unit. Further, the Petitioner is also seeking the setting aside of Order-in-Original No/ 26/2021/ Nisha Gupta/ JC/ICDImport/TKO dated 9th March, 2021 passed by Respondent No. 1– Joint Commissioner of Customs ICO - Import, TKO, New Delhi which has been passed in furtherance to the SCN.



2025:DHC:2537-DB



3. One of the issues which were earlier raised in the present petition was in respect to the powers of the DRI officials and whether they would be proper officials. The said issue is now covered by the Supreme Court in *Review Petition (Civil) No. 400/2021* titled '*Commissioner of Customs v. M/s Canon India Private Limited*', ('*Canon-II*').
4. In view thereof, since the Order-in-Original is an appealable order, the Petitioner is permitted to avail of his remedies before the Commissioner (Appeals) in terms of Section 128 of the Customs Act, 1962.
5. Let the appeal against the said Order-in-Original be preferred by 30th June, 2025. If the same is filed by 30th June, 2025, the appeal shall not be dismissed for being barred by limitation. The appeal shall then be adjudicated by the Commissioner (Appeals) on merits and in accordance with law.
6. It is also made clear that the Court has not gone into the merits of the matter.
7. The petition is disposed of in the above terms. Pending application(s), if any, also stand disposed of.

PRATHIBA M. SINGH
JUDGE

RAJNEESH KUMAR GUPTA
JUDGE

APRIL 8, 2025/nd/ss