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

\+ **W.P.(C) 6098/2021& CM APPL. 19296/2021**

M/S ANGUS DUNDEE INDIA PVT. LTD. .....Petitioner

Through: Mr. Sunil Agarwal, Mr. Utkarsh Tiwari, Mr. Ashutosh Mohan Rastogi and Mr. Anugrah Dwivedi, Advs.

versus

DIRECTORATE OF REVENUE INTELLIGENCE & ANR. .....Respondent

Through: Mr. Aditya Singla SSC CBIC with Ms. Arya Suresh Nair, Mr. Akhil Sharma, Ms. Shreya Lamba and Mr. Dhananjay Gautam, Advs.
Mr. Aakarsh Srivastava, SSC.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% **10.12.2025**

1. This hearing has been done through hybrid mode.

2. This is a petition under Article 226 of Constitution of India seeking *inter alia*, issuance of an appropriate writ directing the Respondent No. I - Directorate of Revenue Intelligence *(hereinafter 'DRI*) to return the amount of Rs. One Crore, allegedly deposited by the Petitioner Company without any confirmed duty demand.

3. It is the case of the Petitioner Company that the said payment was made by the Petitioner Company's Managing Director when he was summoned by the DRI on 9th March, 2015.It is stated that no Show Cause Notice has been issued to the Petitioner Company till date.

4. On the last date of hearing *i.e.*, 22nd April, 2024, the Court had permitted the ld. Standing Counsel appearing for the Respondents to seek instructions regarding the reasons for delay in issuing the show cause notice.

5. Thereafter, Mr. Aditya Singla, ld. Standing Counsel for DRI, under instructions, submitted that the investigation in the present case was undertaken by DRI at the instance of the Special Valuation Branch *(hereinafter 'SVB')*. It was submitted that, in terms of the ***CBIC Circular No. 5/2016-Cus***., dated 9th February, 2016, the SVB cannot issue any orders. Instead, the SVB can convey only its investigative findings by way of an Investigation Report to the referring customs formation for finalizing the provisional assessments. The said procedures, according to the ld. Counsel is one of the reasons for the delay.

6. It was further submitted that the DRI had to carry out an investigation across various countries. Pursuant thereto, it is also submitted, that DRI had to coordinate between various investigation agencies which had caused the delay. Further a chart was also handed over on behalf of the DRI in this regard. The same was taken on record. Thereafter, on 24th April, 2025, the following directions were issued:

> *"6. However, it is informed that as of today, the SVB has submitted its Investigation Report dated 2nd April, 2025 bearing reference no. CUS/SVS-DEL/166/2024-25 and the concerned Customs Authority being Office of the Commissioner of Customs (Import), ICD, Tughlakabad, New Delhi has also issued its Show Cause Notice dated 9th April, 2025. Let the said Show Cause Notice and the Investigation Report be placed on record by the next date of hearing.*
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> *7. The statement of Mr. Sanjeev Kumar Puri the director of*

> *the Petitioner firm has also been placed before the Court.*
> *8. Under these circumstances, the Court is not inclined to release the deposit amount paid by the Petitioner at this stage. However, the same shall be retained in a Fixed deposit by DRI, initially for a period of one year."*

7. The Show Cause Notice dated 9th April, 2025 and the investigation report have now been placed on record. A Chart is also relied upon, as referred to in paragraph 5 of the order dated 24th April, 2025. Let the copy of the chart be supplied to Mr. Sunil Agarwal, ld, Counsel for the Petitioner.

8. The submission by Mr. Sunil Agarwal is that the Show Cause Notice dated 9th April, 2025 is hopelessly time barred.

9. In view of the fact that Show Cause Notice dated 9th April, 2025 had not been issued when the present petition was filed, the Petitioner would now have to raise a challenge to the same separately.

10. Accordingly, in view of the fact that the challenge to the Show Cause Notice dated 9th April, 2025 would be a substantive challenge that the Petitioner would have to raise, the Petitioner is permitted to file a fresh writ petition. In the said writ petition, the Petitioner is also permitted to seek any other reliefs including reliefs sought herein.

11. The petition is disposed of in these terms with liberty as aforesaid. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 10, 2025/*kp/ss*