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

+ **W.P.(C) 6455/2021 & CM APPL. 20256/2021**

MONIT TRADING PVT. LTD.

.....Petitioner

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

versus

DIRECTORATE OF REVENUE
INTELLIGENCE & ANR.

.....Respondents

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

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

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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 of the Constitution of India seeking issuance of appropriate directions to set aside the Show Cause Notice dated 6th August 2020 bearing ***F.NO. DRI/HQ-CELL/ SOD I INT -9/ 2019 I PT. 10/ 2935 (hereinafter, SCN)*** issued by Respondent No.2– Additional Director General, Directorate of Revenue Intelligence.
3. The said SCN has been challenged by the Petitioner on the ground that the same has been issued without jurisdiction and DRI officials are not empowered to issue such SCN and for further adjudication under Section 28 of the Customs Act, 1962. 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 Petitioners submits that she 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. The present petition is dismissed as withdrawn.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