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

+ **W.P.(C) 7711/2021 & CM APPL. 24048/2021, 35005/2022**

RAMESH WADHERA

.....Petitioner

Through: Mr. Naveen Malhotra, Advocate.
versus

**ADDITIONAL DIRECTOR 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– Ramesh Wadhera under Article 226/227 of the Constitution of India read with Section 151 CPC, 1908 seeking issuance of appropriate directions for quashing of the show cause notice dated 5th July, 2018 bearing F. DRI/F No. DRI/HQ-CI/50D/INT-14/PART-II/2017-CI (*hereinafter, SCN*) issued under Section 124 of the Customs Act issued by Respondent No. 1- Additional Director, 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 proper officers 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 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. The present petition is dismissed as withdrawn.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