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

+ **W.P.(C) 8067/2021 & CM APPL. 25110/2021**

SINOTEX CHANGSHU INDIA PVT. LTD. & ANR.Petitioners
Through: Mr. Bharat Bhushan, Ms. Nidhi Gupta,
Mr. Anunay Mishra, Advocates.

versus

DIRECTORATE OF REVENUE
INTELLIGENCE & ANR.Respondents
Through: Mr. Aditya Singla, SSC CBIC with
Ms. Arya Suresh Nair and Mr.
Siddharth Saxena, Advocate for DRI.

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– M/s Sinotex Changshu India Pvt. Ltd. under Article 226 of the Constitution of India seeking issuance of appropriate directions to set aside the Show Cause Notice No. 45/2020 issued from ***DRI File No. DZU / 23 / Enq -63/ 2019*** dated 29th September, 2020 (*hereinafter, SCN*) issued by the Directorate of Revenue, Delhi Zonal Unit.
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 SCNs 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 The present petition is dismissed as withdrawn.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