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

+ **W.P.(C) 8251/2021**

SANDEEP SHARMA

.....Petitioner

Through: Mr. Naveen Malhotra, Advocate.
versus

DIRECTOR GENERAL DIRECTORATE OF REVENUE

INTELLIGENCE MINISTRY OF FINANCE & 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– Sandeep Sharma, under Article 226 of the Constitution of India read with Section 482 Cr.P.C. seeking quashing of the *panchnama* prepared by Respondent No.2– Senior Intelligence officer, Directorate of Revenue Intelligence under the supervision of Respondent No. 1– Director General, Directorate of Revenue Intelligence under Section 105 of the Customs Act, 1962 (*hereinafter, the Act*) as also the seizure of documents under Section 110 of the Act.
3. The said challenge has been made by the Petitioner on the ground that Respondent No. 2 has prepared the *panchnama* and has conducted the seizure without having proper jurisdiction since DRI officials are not proper officers under Section 6 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 The present petition is dismissed as withdrawn.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