



2025:DHC:2534-DB



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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
*Date of Decision 8<sup>th</sup> April, 2025*

+ **W.P.(C) 8750/2021 & CM APPL. 27261/2021**

M/S YUKTI EXPORTS

.....Petitioner

Through: Dr. G K Sarkar, Ms. Malabika Sarkar  
and Mr. Prashant Srivastava,  
Advocates.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Vijay Joshi and Mr. Hemant  
Goyal, Advocates for R-1 and R-4.  
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**

**Prathiba M. Singh, J.(Oral)**

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 quashing of the Show Cause Notice bearing DRI F.No. DRI/AZU/CI/ENQ-37/2017 dated 4<sup>th</sup> June, 2019 issued by Respondent No.2– Principal Additional Director General, Directorate of Revenue Intelligence, as also the consequent Order-in-Original No. 07/COMMR/MS/Yukti Export/ICD/PPG/2021 dated 15th January, 2021 passed by the Respondent No.3– Commissioner of Customs.
3. Furthermore, the Petitioner is also seeking quashing of Show Cause Notice dated 04th November, 2019 issued under File No. 02/MISC/AM20/EPSII/CLA by Respondent No. 4– Directorate General of



Foreign Trade on the basis of Show Cause Notice dated 04th June, 2019 issued by Respondent No. 2.

4. The primary ground of challenge was that DRI officials are not 'proper officers' in view of the decision in *Canon India Pvt. Ltd. v. Commissioner of Customs, 2021 (18) SCC 563* (hereinafter '*Canon-I*')

5. This issue now stands decided in *Review Petition (Civil) No. 400/2021* titled '*Commissioner of Customs v. M/s Canon India Private Limited*', ('*Canon-II*') wherein the Supreme Court has held that DRI officials are proper officers. Since the Order-in-Original dated 15th January, 2021 has been passed and the issue of jurisdiction of DRI officials now stands settled the Petitioner is permitted to challenge the order in original before CESTAT by 30<sup>th</sup> June, 2025.

6. If the same is filed before 30th June, 2025, it shall not be dismissed for being barred by limitation and shall be adjudicated on merits.

7. In addition, the Petitioner has also challenged the show cause notice dated 4<sup>th</sup> November, 2019 issued by Respondent No. 4– DGFT. Since the Petitioner has not filed a reply to said show cause notice, eight weeks' time is granted to file a reply. Upon the filing of reply, DGFT shall then proceed to adjudicate the show cause notice in accordance with law.

8. The petition is disposed of in the above terms. Pending application(s), if any, also stand disposed of.

**PRATHIBA M. SINGH**  
**JUDGE**

**RAJNEESH KUMAR GUPTA**  
**JUDGE**

**APRIL 8, 2025/nd/ss**