



2025:DHC:2532-DB



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* **IN THE HIGH COURT OF DELHI AT NEW DELHI***Date of Decision 8th April, 2025*+ **W.P.(C) 11629/2021 & CM APPLs.35940/2021, 28948/2022****NITIN GUPTA**

.....Petitioner

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

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Harpreet Singh, Senior Standing
Counsel with Ms. Suhani Mathur, Mr.
Jai Ahuja, Advocate.**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– Nitin Gupta, under Article 226 of the Constitution of India seeking quashing of the proceedings initiated by Respondent No. 2– Principal Additional Director General, Directorate of Revenue Intelligence vide Show Cause Notice issued under DRI F. No. DRI/AZU/CI/ENQ-37/2017 Dated 04th June, 2019 as also the consequent Order-in-Original No. 07/COMMR/MS/Yukti Export/ICD/PPG/2021 dated 15th January, 2021 passed by Respondent No. 3– Commissioner of Customs, imposing penalty on the Petitioner.



2025:DHC:2532-DB



3. 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*')
4. 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 30th June, 2025.
5. If the same is filed by 30th June, 2025, it shall not be dismissed for being barred by limitation and shall be adjudicated on merits.
6. The petition is disposed of in the said terms. Pending application(s), if any, also stand disposed of.

PRATHIBA M. SINGH
JUDGE

RAJNEESH KUMAR GUPTA
JUDGE

APRIL 8, 2025/nd/ss