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

+ **W.P.(C) 10780/2021 & CM APPL. 33258/2021**

SANAT PRINTERS

.....Petitioner

Through: Mr. Bharat Bhushan, Ms. Nidhi Gupta,
Mr. Anunay Mishra, Advocates.

versus

DIRECTORATE OF REVENUE INTELLIGENCERespondent

Through: Mr. Satish Kumar, Sr. Standing
Counsel with Ms. Vaishali Goyal,
Adv.

79

+ **W.P.(C) 11056/2021 & CM APPL. 34107/2021, 8234/2023**

SANAT SETH

.....Petitioner

Through: Mr. Bharat Bhushan, Ms. Nidhi Gupta,
Mr. Anunay Mishra, Advocates.

versus

DIRECTORATE OF REVENUE INTELLIGENCERespondent

Through: Mr. Satish Kumar, Sr. Standing
Counsel with Ms. Vaishali Goyal,
Adv.

80

+ **W.P.(C) 11426/2021 & CM APPL. 35162/2021**

SGM PAPER PRODUCTS

.....Petitioner

Through: Mr. Bharat Bhushan, Ms. Nidhi Gupta,
Mr. Anunay Mishra, Advocates.

versus

DIRECTORATE OF REVENUE INTELLIGENCERespondent

Through: Mr. Satish Kumar, Sr. Standing
Counsel with Ms. Vaishali Goyal,
Adv.

84

+ **W.P.(C) 12119/2021 & CM APPL. 37840/2021**

COLORPLAST SYSTEMS PRIVATE LIMITED

.....Petitioner

Through: Mr. Bharat Bhushan, Ms. Nidhi Gupta,
Mr. Anunay Mishra, Advocates.



Versus

DIRECTORATE OF REVENUE INTELLIGENCERespondent

Through: Mr. Satish Kumar, Sr. Standing
Counsel with Ms. Vaishali Goyal,
Adv.

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 petitions have been filed by the Petitioners under Article 226 of the Constitution of India seeking issuance of appropriate directions to set aside the Show Cause Notice dated 16th April, 2018 bearing ***F.NO. DRI / DZU / Enq. 13 / 2016 / 26 / 06*** issued by Respondent– Pr. Additional Director General, Directorate of Revenue Intelligence.
3. The said SCN has been challenged by the Petitioners 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 Petitioners submits that she 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 petitions are 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