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

+ **W.P.(C) 337/2022 & CM APPL. 947/2022**

SANDEEP SHARMA

.....Petitioner

Through: Mr. Naveen Malhotra, Advocate.
versus

**DIRECTOR GENERAL DIRECTORATE OF REVENUE
INTELLIGENCE AND ORS.**

.....Respondents

Through: Mr. Aditya Singla, SSC CBIC with
Ms. Ary Suresh Nair, Mr. Siddharth
Saxena and Mr. Ritwik Saha,
Advocates for DRI.

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 petition has been filed by the Petitioner– Sandeep Sharma, under Article 226/227 of the Constitution of India read with Section 151 CPC, 1908 seeking necessary orders and directions for quashing of the Show Cause Notice dated 3rd December, 2021 bearing ***F.DRI/F No. DRI/NRU/CI-26/INT/0/ENQ-19/2021/1575*** (hereinafter, SCN), issued by Respondent No.2, the Additional Director General, Directorate of Revenue Intelligence, under Section 124 of the Customs Act, 1962.
3. The said SCN has been challenged by the Petitioner on the ground that the same has been issued without jurisdiction as 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 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. Accordingly, the present petition is dismissed as withdrawn.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