



\$~1, 4 to 62, 65, 66, 68 to 72, 77, 80 to 85, 103 and R-67

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

+ **CUSAA 152/2022 and CM Nos.42987/2022 & 42988/2022, CUSAA 4/2021 and CM APPL. 5519/2021, CUSAA 15/2021 and CM APPL. 10496/2021, W.P.(C) 8779/2021 and CM APPL. 27337/2021, W.P.(C) 12553/2018 and CM APPL. 48736/2018, W.P.(C) 13006/2018 and CM APPL. 50457/2018, W.P.(C) 13010/2018 and CM APPL. 50484/2018, W.P.(C) 1051/2020 and CM APPL. 3480/2020, W.P.(C) 5529/2019 and CM APPL. 24275/2019, W.P.(C) 3902/2021 and CM Nos. 11724/2021 & 8151/2023, W.P.(C) 6821/2021 and CM APPL. 21478/2021, W.P.(C) 6842/2021 and CM APPL. 34893/2022 and CM APPL. 12343/2023, W.P.(C) 6850/2021 and CM APPL. 12354/2023, W.P.(C) 6851/2021 and CM APPL. 12275/2023, W.P.(C) 6871/2021 and CM APPL. 21748/2021, W.P.(C) 4046/2021 and CM APPL. 12214/2021, W.P.(C) 4490/2021, W.P.(C) 4831/2021, W.P.(C) 4832/2021, W.P.(C) 6193/2021, W.P.(C) 6534/2021, W.P.(C) 6299/2021 and CM Nos. 19913/2021, 35019/2022, 35020/2022 & 35021/2022, W.P.(C) 6302/2021 and CM APPL. 19865/2021, W.P.(C) 6455/2021 and CM APPL. 20256/2021, W.P.(C) 7155/2021 and CM APPL. 22596/2021, W.P.(C) 7581/2021 and CM APPL. 23720/2021, W.P.(C) 7711/2021 and CM Nos. 24048/2021 & 35005/2022, W.P.(C) 8067/2021 and CM APPL. 25110/2021, W.P.(C) 8251/2021, W.P.(C) 8750/2021 and CM APPL. 27261/2021, W.P.(C) 9029/2021 and CM APPL. 28090/2021, W.P.(C) 9144/2021 and CM APPL. 28469/2021, W.P.(C) 9046/2021 and CM APPL. 28129/2021, W.P.(C) 9110/2021 and CM APPL. 28360/2021, W.P.(C) 9161/2021 and CM APPL. 28542/2021, W.P.(C) 9159/2021, W.P.(C) 9576/2021 and CM APPL. 29640/2021, W.P.(C) 9626/2021 and CM APPL. 29751/2021, W.P.(C) 9693/2021 and CM APPL. 29887/2021, W.P.(C) 9707/2021 and CM APPL. 29957/2021, W.P.(C) 9867/2021 and CM APPL. 30371/2021, W.P.(C) 10780/2021 and CM APPL. 33258/2021, W.P.(C) 11056/2021 and CM Nos. 34107/2021 & 8234/2023, W.P.(C) 11426/2021 and CM APPL. 35162/2021, W.P.(C) 11559/2021 and CM Nos. 35661/2021 & 34886/2022, W.P.(C) 11629/2021 and CM Nos. 35940/2021 & 28948/2022, W.P.(C) 11721/2021 and CM APPL. 36214/2021, W.P.(C) 12119/2021 and CM APPL. 37840/2021, W.P.(C) 13402/2021 and CM APPL. 42249/2021, W.P.(C) 14392/2021,**



W.P.(C) 14625/2021 and CM APPL. 46091/2021, W.P.(C) 14915/2021, W.P.(C) 337/2022 and CM APPL. 947/2022, W.P.(C) 1290/2022 and CM APPL. 3760/2022, W.P.(C) 1698/2022, W.P.(C) 2069/2022 and CM APPL. 5955/2022, W.P.(C) 3185/2022 and CM Nos. 9263/2022 & 9264/2022, W.P.(C) 4121/2022 and CM APPL. 12286/2022, W.P.(C) 4453/2022 and CM APPL. 13290/2022, W.P.(C) 5768/2022, CUSAA 81/2019 and CM APPL. 7106/2019, CUSAA 83/2019 and CM APPL. 7737/2019, CUSAA 81/2022 and CM APPL. 30315/2022, CUSAA 82/2022 and CM APPL. 30316/2022, CUSAA 83/2022 and CM APPL. 30487/2022, CUSAA 84/2022 and CM APPL. 33652/2022, CUSAA 87/2022 and CM Nos.33851/2022 & 33853/2022, W.P.(C) 13527/2019 and CM Nos.54786/2019, 19362/2020, 13168/2021 & 39179/2022, W.P.(C) 5025/2021 and CM APPL. 15399/2021, W.P.(C) 5161/2021, W.P.(C) 6402/2021 and CM APPL. 20096/2021, W.P.(C) 10359/2021, W.P.(C) 446/2022 and CM APPL. 1246/2022, W.P.(C) 1235/2022, W.P.(C) 3086/2023 and CM APPL. 12025/2023, W.P.(C) 4214/2019

Presence:

Counsels for the Petitioners

- Ms. Anushree Narain & Mr. Mayank Srivastava, Advs. in item no.4&68.
- Mr. Bharat Bhushan & Ms. Nidhi Gupta, Advs. in item nos.6,26,28,30,33 to 37, 39 to 46, 50,62,65,66.
- Mr. Mohd. Faraz Anees & Ms. Epsita Agastaya, Advs. in item nos.11&67.
- Dr. G.K. Sarkar, Ms. Malabika Sarkar & Mr. Prashant Srivastava, Advs. in item no.23,32,48&52.
- Mr. Naveen Malhotra, Mr. Ritvik Malhotra & Mr. Nilansh Malhotra, Advs. in item nos.24,29,47,51,55&84.
- Mr. Satish Kumar, Mr. Dhruv & Mr. Attri Mandal, Advs. in item nos.69&70
- Mr. Ayush Mittal, Mr. Akhil Krishan Maggu & Mr. Vikas Sareen, Advs. in item nos.25&77.
- Mr. Rahul Raheja & Mr. Rohit Raheja, Advs. in item nos.56&57.
- Mr. Praveen Gautam, Mr. Aman Sanjeev Sharma, Mr. P. Shukla & Ms. Akanksha Tyagi, Advs. in item no.58.
- Ms. Anjali Jha Manish & Mr. Priyadarshi Manish, Advs. in item nos.49&103.



Ms. Sangita Bhayana, Adv. in item nos.59,60,61&103.
Mr. Harpreet Singh & Mr. Jatin Kumar Gaur, Advs. in item nos.1,63,65,71&72.
Mr. Prashant Srivastava, Adv. in item no.85.
Mr. Chinmaya Seth & Mr. A.K. Seth, Advs. in item nos.80, 81,94.
Mr. K.P. Singh, Ms. Ekta Kumari & Mr. Saurav Kumar, Advs. in item no.83.
Mr. Krishna Pratap Singh, Advs.

Counsel for the Respondents

Mr. Rajesh Gupta & Mr. Anubhav Mehrotra, Advs. in item no.4.
Mr. Bharat Bhushan & Ms. Nidhi Gupta, Advs. in item no.5.
Mr. Harpreet Singh & Mr. Jatin Kumar Gaur, Advs. in item nos.6,13,18,19,20,21,22,23,24,25,26,27,28,29,32,52,53,54,82,83 &85.
Mr. Akshay Amritanshu, Mr. Ashutosh Jain, Mr. Samyak Jain & Mr. Divyansh Singh, Advs. in item no.12.
Mr. Karan Sachdev, Mr. Yogendra Aldak, Mr. Agrim Arora, Mr. Kunal Kapoor & Mr. Sumit Khadaria, Advs. in item nos.12 to 17 & 38.
Mr. Asheesh Jain, Mr. Gaurav Kumar & Ms. Ankita Kedia, Advs. in item nos.14,18,32&103.
Ms. Manisha Agrawal Narain, Mr. Sandeep Singh & Ms. R. Goyal, Advs. in item no.27.
Mr. Sushil Raajan, Adv. in item nos.,26,28&29.
Mr. Rakesh Kumar & Mr. Sunil, Advs. in item nos.16,26&28.
Mr. Ajay Digpaul, Mr. Kamal Digpaul & Ms. Swati Kwatra, Advs. in item no.44&48.
Mr. Vikrant N. Goyal, Ms. Tesu Gupta & Ms. Ayushi, Advs. in item no.51.
Mr. Kirtiman Singh & Ms. Kunjala Bhardwaj, Advs. in item no.27.
Ms. Samiksha Godiyal, Mr. Anchit Singla, Ms. Dikshan Tiwari & Ms. Apurava Singh, Advs. in item no.53.
Mr. Satish Kumar, SSC with Mr. Atri Mandal & Mr. Dhruv, Advs. in Item nos. 6,13, 14, 15, 16, 17, 24, 26 &58, 28, 30, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 48, 50, 51, 57, 55, 60, 59,61&80.
Ms. Shreya Verma, Adv. in Item no. 69 & 70.
Mr. Ayush Agrawal, Adv. in Item nos. 23 & 52.



Mr. Manish Mohan, Adv. in item nos. 37&52.
Mr. Manish Kumar & Mr. Vijay Kumar, Adv. in item no.24.
Mr. Ravi Prakash with Mr. Aman Rewaria, Adv. in Item nos. 12&62.
Mr. Aditya Singla, Adv. in Item nos.2,11,13,51, 49, 47,77, 15, 16, 31, 54,55, 56,57,58 R-67,62,84
Ms. Vibha Narang & Mr. Siddharth Malhora, Adv. in item no.71
Mr. Arun Winghmal & Ms. Shivangini Gupta, Adv. in item no.72,
Ms. Anushree Narain & Mr. Mayank Srivastava, Adv. in item no.66,67,80,81&85.
Mr. N.K. Aggarwal, Adv. in item no.84.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE AMIT MAHAJAN

ORDER
15.03.2023

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1. One of the issues that arises in this batch of petitions is regarding the jurisdiction of the DRI Officials to issue a show cause notice or pass any adjudication orders. The said issue is covered by the decision of the Supreme Court in *Canon India Private Limited v. Commissioner of Customs: 2021 SCC OnLine SC 200*. It is stated that the Act was subsequently amended by the Finance Act, 2022, which came into effect from 30.03.2022.
2. In terms of Clause 97 of the said Act, various actions which would have been invalid in view of the decision of the Supreme Court in *Canon India Private Limited v. Commissioner of Customs (supra)* have been validated. It is pointed out that several writ petitions have been filed before the Supreme Court challenging the constitutional validity of the Finance Act, 2022 pursuant to the liberty granted by the Supreme Court in terms of the order dated 09.05.2022 passed in *Civil*



Appeal No.6142/2019 captioned Union of India & Ors. v. Aspam Petrochem Pvt. Ltd. and other connected matters.

3. The learned counsel appearing for the Revenue submits that they have instructions to state that the Revenue is filing a transfer petition seeking transfer of matters pending in various High Courts to the Supreme Court for being tagged along with ***Union of India & Ors. v. Aspam Petrochem Pvt. Ltd. (supra)***. They request for an adjournment.

4. In view of the above, the hearing of these batch of petitions is adjourned to 20.07.2023.

VIBHU BAKHRU, J

AMIT MAHAJAN, J

MARCH 15, 2023
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