

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 3411 OF 2020

COMMISSIONER OF CUSTOMS, KANDLA

Appellant(s)

VERSUS

M/S AGARWAL METALS AND ALLOYS

Respondent(s)

WITH

CIVIL APPEAL NO. _____ OF 2021
[DIARY NO.15966 OF 2020]

O R D E R

Delay condoned.

In view of decision dated 09.03.2021 of three judge Bench of this Court in Civil Appeal No. 1827 of 2018 titled as "*M/s. Canon India Private Ltd. vs. Commissioner of Customs*" reported in 2021(3) SCALE 748, these appeals must fail as the show cause notice(s) in the present cases was also issued by Additional Director General (ADG), Directorate of Revenue Intelligence (DRI), who is not a proper officer within the meaning of Section 28(4) read with Section 2(34) of the Customs Act, 1962.

Hence, these appeals stand dismissed.

However, dismissal of these appeals will not come in

the way of the competent authority to proceed in the matter in accordance with law.

Pending application(s), if any, stand disposed of.

....., J.
(A.M. KHANWILKAR)

....., J.
(SANJIV KHANNA)

....., J.
(J.K. MAHESHWARI)

NEW DELHI;
August 31, 2021.

ITEM NO.9 Court 3 (Video Conferencing) SECTION XVII-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Civil Appeal No(s). 3411/2020

COMMISSIONER OF CUSTOMS, KANDLA

Appellant(s)

VERSUS

M/S AGARWAL METALS AND ALLOYS

Respondent(s)

(IA No.104479/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.104478/2020-STAY APPLICATION)

WITH

Diary No(s). 15966/2020 (XVII-A)

(IA No.87369/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.87368/2020-STAY APPLICATION and IA No.87367/2020-CONDONATION OF DELAY IN FILING APPEAL)

Date : 31-08-2021 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.M. KHANWILKAR
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE J.K. MAHESHWARI

For Appellant(s)

Mr. Balbir Singh, ASG
Mr. M. K. Maroria, AOR
Ms. Binu Tamta, Adv.
Mr. Shyam Gopal, Adv.
Mr. Bhuvan Mishra, Adv.

For Respondent(s)

Ms. Charanya Lakshmikumaran, AOR
Ms. Apeksha Mehta, Adv.
Mr. Aditya Bhattacharya, Adv
Ms. Mounica Kasturi, Adv.

Mr. Jitendra Motwani, Adv.
Mr. Kumar Visalaksh, Adv.
Mr. Udit Jain, Adv.
Mr. Archit Gupta, Adv.
Mr. Mahfooz A. Nazki, AOR

UPON hearing the counsel the Court made the following
O R D E R

Delay condoned.

The appeals are dismissed in terms of the signed order.

Pending applications, if any, stand disposed of.

(DEEPAK SINGH)

COURT MASTER (SH)

(VIDYA NEGI)

COURT MASTER (NSH)

[Signed order is placed on the file]