

**IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

**Civil Appeal No _____ of 2022
[Diary No 7082/2020]**

Commissioner of Customs, Ahmedabad

Appellant

Versus

M/s Suncity Strips and Tubes P Ltd

Respondent

ORDER

1 Delay condoned.

2 In ***Canon India Private Limited vs Commissioner of Customs*** AIR 2021 SC1699¹, a three-Judge Bench of this Court has held that in the absence of an entrustment under Section 6 of the Customs Act 1962, an officer of the Directorate of Revenue Intelligence will not have jurisdiction to exercise the functions entrusted to Customs Officers under the provisions of the Act. As a consequence of the above elucidation, the Court held that the entire proceeding which was initiated by the Additional Director General of the Directorate of Revenue Intelligence by issuing show cause notices was invalid.

3 In the present case, the notice to show cause dated 30 October 2013 raising

¹ Equivalent to 2021 (376) ELT 3 (S.C.)

demands under the Customs Act 1962 was issued by the Additional Director General of the Directorate of Revenue Intelligence (Zonal Unit, Ahmedabad).

- 4 In view of the decision of the three-Judge Bench in ***Canon India Private Limited*** (*supra*), the appeal which has been filed by the Commissioner of Customs in the present case will have to be and is accordingly dismissed.
- 5 Since the appeal has been dismissed on the above ground, it has not become necessary to express any opinion on the merits of the judgment of the Custom Excise Service Tax Appellate Tribunal dated 5 August 2019.
- 6 The appeal is accordingly dismissed.
- 7 Pending applications, if any, stand disposed of.

.....J.
[Dr Dhananjaya Y Chandrachud]

.....J.
[Bela M Trivedi]

New Delhi;
January 20, 2022
CKB

ITEM NO.9 Court 4 (Video Conferencing) SECTION XVII-A

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

CIVIL APPEAL Diary No.7082/2020

(Arising out of impugned final judgment and order dated 05-08-2019 in CA No.13559/2014 passed by the Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad)

COMMISSIONER OF CUSTOMS, AHMEDABAD

Appellant

VERSUS

M/S SUNCITY STRIPS AND TUBES P. LTD.

Respondent(s)

(With appln.(s) for IA No.45768/2020-CONDONATION OF DELAY IN FILING and IA No.45769/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.45767/2020-STAY APPLICATION)

Date : 20-01-2022 This appeal was called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE D.Y. CHANDRACHUD
HON'BLE MS. JUSTICE BELA M. TRIVEDI

For Petitioner(s)

Mr. Aman Lekhi, ASG
Mr. Harish Pandey, Adv.
Mr. Adit Khorana, Adv.
Ms. Vishakha, Adv.
Mr. Mohammed Akhil, Adv.
Ms. Preeti Rani, Adv.
Mr. M.K. Maroria, Adv.

For Respondent(s)

Mr. Prateek Gattani, Adv.
Mr. Rajesh Kumar, AOR
Mr. Varun Mudgil, Adv.
Mr. R.K. Srivastava, Adv.
Dr. Pratyush Nandan, Adv.

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

- 1 Delay condoned.
- 2 The appeal is dismissed in terms of the signed order.
- 3 Pending applications, if any, stand disposed of.

(CHETAN KUMAR)
A.R.-cum-P.S.

(Signed order is placed on the file)

(SAROJ KUMARI GAUR)
BRANCH OFFICER