

F.No.450/72/2021-Cus-IV  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs  
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Room No.227B, North Block, New Delhi  
Dated the 17<sup>th</sup> of March, 2021.

To

Principal Additional Director General,  
Directorate General of Intelligence (DRI),  
New Delhi.

Sir,

**Subject: Show Cause Notice (SCN) dated 19.03.2019 issued by DRI against Sh. Anil Aggarwal and 11 others – Directions to keep SCN pending –reg.**

Reference is invited to the letters from your office drawing attention to the judgement dated 09.03.2021 of the Hon'ble Supreme Court in Civil Appeal No. 1827 of 2018 in the case of M/s Canon India Private Limited vs Commissioner of Customs. Vide the said judgement, the Hon'ble Apex Court has ruled that the Additional Director General (ADG) of Directorate of Revenue Intelligence (DRI) is not the proper officer to issue Show Cause Notice (SCN) under sub-section (4) of section 28 of the Customs Act, 1962. The Apex Court has concluded that the entire proceeding in the present case initiated by ADG (DRI) by issuing SCN, as invalid and without any authority of law. The Apex Court has accordingly set aside the subject SCN.

2. Further, attention is drawn to the specific reference for seeking Board's direction with respect to SCN dated 19.03.2019 against Sh. Anil Aggarwal and 11 others where the adjudication of the SCN would get barred by the limitation of time on 18<sup>th</sup> March, 2021 under sub-section (9) of section 28 of the Customs Act, 1962, on account of the inability to proceed further due to the said judgement of the Hon'ble Supreme Court.

3. The matter has been examined. The implications of the said judgement are under active examination in the Board. Therefore, the Board has decided that for the present and until further directions, the said SCN may be kept pending.

4. Further, all the fresh SCNs under Section 28 of the Customs Act, 1962 in respect of cases presently being investigated by DRI are required to be issued by jurisdictional Commissionerates from where imports have taken place.

5. Difficulties, if any, may please be brought to the notice of Board. Hindi version follows.

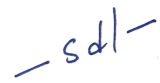
Yours faithfully,



**(Ananth Rathakrishnan)**  
**Deputy Secretary (Customs)**

For information :

- 1.All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive),
- 2.All Principal Chief Commissioners/Chief Commissioners of Customs & Central tax,
- 3.All Principal Commissioners/Commissioners of Customs/Customs (Preventive),
- 4.All Principal Commissioners/Commissioners of Customs & Central tax,
- 5.All Principal Director Generals/Director Generals under CBIC.



**(Ananth Rathakrishnan)**  
**Deputy Secretary (Customs)**