



\$~7 (SDB)

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **SERTA 1/2021**

COMMISSIONER OF CENTRAL TAX, GST DELHI-EAST

.....Appellant

Through: Ms. Anushree Narain, SSC with
Mr. Ankit Kumar, Adv.

versus

M/S PANACEA BIOTEC LTD.

.....Respondent

Through:

CORAM:

HON'BLE MS. JUSTICE PRATHIBA M. SINGH

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **09.05.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 4510/2025 in SERTA 1/2021

2. Allowed, subject to all just exceptions. The application is disposed of.

REVIEW PET. 34/2025 in SERTA 1/2021

CM APPL. 4509/2025 (for delay) in SERTA 1/2021

3. This is a petition seeking review of order 10th September, 2024.

4. The ground urged by Ms. Narain is that the Show Cause Notice dated 29th September, 2010 was not part of any earlier proceedings. This error was also committed by CESTAT in the order under challenge by the Revenue in the appeal.

5. Let notice of this review petition be served to Mr. Somiran Sharma, Id. Counsel to appear and make submissions on the next date of hearing.

6. Let notice be also issued in the application for delay i.e., **CM APPL. 4509/2025**.



7. If any reply is to be filed, the same shall be filed within six weeks. Rejoinder thereto, if any, be filed by the next date of hearing.
8. List before the Joint Registrar on 07th July, 2025.
9. List before the Court on 22nd August, 2025.

PRATHIBA M. SINGH, J

RAVINDER DUDEJA, J

MAY 9, 2025
kk/msh