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

+ **W.P.(C) 5046/2025**

MAGICON IMPEX PVT. LTD.

.....Petitioner

Through: Mr. Rajesh Mahna and Mr.
Ramanand Roy, Advocates.

versus

**COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX
& ORS.**

.....Respondents

Through: Ms. Monica Benjamin, SSC with Ms.
Nancy Jain, Advocate.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **30.05.2025**

1. This hearing has been done through hybrid mode.

REVIEW PET. 343/2025 (for review of order)

2. The present review petition has been filed by the Petitioner-Magicon Impex Pvt. Ltd. under Section 114 read with Order XLVII Rule 1 and Section 151 of the Code of Civil Procedure, 1908 seeking review of the order dated 22nd April, 2025 passed by this Court.

3. Ld. Counsel for the Review Petitioner submits that the Show Cause Notice dated 1st August 2024 itself was time barred.

4. At this stage, the Court notices that the Petitioner has already been relegated to avail of the appellate remedy *vide* decision of this Court in the present writ petition *vide* order dated 22nd April, 2025.



5. Accordingly, let the issue of limitation be also raised before the appellate authority. Hence, no ground is made out for review of this petition.
6. With this observation, the present review petition is disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 30, 2025/MR/ck