IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

REVIEW PETITION NO.30 OF 2026
IN
WRIT PETITION NO.13728 OF 2024

Ms. Oguljeren Akmyradova .. Petitioner

Versus

Commissioner of Customs & Ors. .. Respondents

Mr.Prahlad Paranjpe a/w Sagar Shetty, Kaushal Kait, Jatin Yadav, Shweta i/b Sagar Shetty, Advocates for the Petitioner.

UTKARSH KAKASAHEB BHALERAO
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Date: 2026.03.09 17:49:34 +0530

Mr.Siddharth Chandrasekhar a/w Sangeeta Yadav i/b Nitee Punde, Advocates for Respondents.

CORAM : B. P. COLABAWALLA &
JITENDRA JAIN, JJ.
DATE : MARCH 07, 2026

P. C.

1. The above Review Petition is filed seeking a review of the order dated 22nd July 2025. Basically what the Petitioner seeks is recall of the said order because the same was passed on the basis of wrong statements made by the Revenue.

2. We do not find that this is a ground for review. If any show cause notice is already adjudicated, and an Assessment Order is passed, the Petitioner is free to file a fresh proceedings and agitate its grievances in the said proceedings.

3. We make it clear that the order dated 22nd July 2025 shall not set in the way of the Petitioner raising his grievances against any Assessment Order that has been passed pursuant to the show cause notice issued to the Petitioner. All contentions of parties in that respect are expressly kept open.

4. In these circumstances, the Review Petition is dismissed. However, there shall be no order as to costs.

5. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[JITENDRA JAIN, J.] **[B. P. COLABAWALLA, J.]**