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

+ **W.P.(C) 12521/2025**

**M/S OSIYA METAL INDUSTRIES THROUGH ITS PARTNER SH
MUKESH KUMAR SHARMA**Petitioner

Through: Adv. (appearance not given)

versus

**DIRECTOR GENERAL DIRECTORATE GENERAL OF GOODS
AND SERVICES TAX INTELLIGENCE, (THROUGH ITS
ADDITIONAL DIRECTOR GENERAL) & ORS.**Respondent

Through: Mr. Atul Tripathi, SSC, CBIC, Mr.
Shubham Mishra, Mr. Gaurav Mani
Tripathi, Mr. Akshay Sagar and Mr.
Madhav Anand, Adv.
Ms. Vanshika Garg, Adv. for R-3.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

24.02.2026

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1. Rejoinder be made available to the counsel for respondents within a period of three weeks from today.
2. Accordingly, list on 25th March 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 24, 2026/sky/sk