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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: **Mr. R. P. Singh and Mr. Anant Vijay,  
Adv.**

**versus**

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

Through: **Mr. Atul Tripathi, SSC, CBIC with  
Mr. Akshay Sagar, Mr. Shubham  
Mishra, Mr. Gaurav Mani Tripathi  
and Mr. Madhav Anand, Adv.  
Mr. Pragun Bagla, Adv.**

**CORAM:**

**HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE**

**HON'BLE MR. JUSTICE AJAY DIGPAUL**

**ORDER**

**25.03.2026**

**%**

**List on 6<sup>th</sup> August 2026.**

**NITIN WASUDEO SAMBRE, J**

**AJAY DIGPAUL, J**

**MARCH 25, 2026/ar**