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

# **CNR No. DLHC010591152025**

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

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

**Through: Mr. Anant Vijay, Adv.**

**versus**

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

**Through: Mr. Ankush Bhardwaj, Mr.  
Pragun Bagla, Mr. Sanchit  
Goyal, Advs.for Yes Bank  
Sh. Atul Tripathi, SSC, CBIC  
Adv. Akshay Sagar Adv.  
Shubham Mishra, Advs.**

**CORAM:**

**HON'BLE MR. JUSTICE ANIL KSHETARPAL**

**HON'BLE MS. JUSTICE SHAIL JAIN**

**ORDER**

**%**

**06.08.2026**

1. It is already 4:30 P.M. No time left.
2. List on 03.12.2026.

**ANIL KSHETARPAL, J.**

**SHAIL JAIN, J.**

**AUGUST 06, 2026/Pallavi**