

ITEM NO.52

COURT NO.14

SECTION IV-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition for Special Leave to Appeal (C) No(s). 19366-19369/2023

[Arising out of impugned final judgment and order dated 11-05-2023 in WP No. 19570/2022 11-05-2023 in WP No. 19561/2022 11-05-2023 in WP No. 20119/2022 11-05-2023 in WP No. 20120/2022 passed by the High Court of Karnataka at Bengaluru]

DIRECTORATE GENERAL OF GOODS AND SERVICES TAX INTELLIGENCE (HQS) & ORS. Petitioner(s)

VERSUS

GAMESKRAFT TECHNOLOGIES PRIVATE LIMITED & ORS. Respondent(s)

IA No. 5466/2025 - APPROPRIATE ORDERS/DIRECTIONS
IA No. 177433/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
IA No. 76728/2024 - INTERVENTION APPLICATION
IA No. 153914/2024 - INTERVENTION/IMPLEADMENT
IA No. 173396/2024 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES
IA No. 167436/2024 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES
IA No. 194982/2023 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

WITH

W.P.(C) No. 1374/2023 (X)
(FOR EX-PARTE STAY ON IA 254930/2023
FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA 260848/2023
IA No. 254930/2023 - EX-PARTE STAY
IA No. 260848/2023 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

W.P.(C) No. 1384/2023 (X)
(FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA 260847/2023
IA No. 260847/2023 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

W.P.(C) No. 268/2024 (X)
(FOR STAY APPLICATION ON IA 6832/2025
IA No. 6832/2025 - STAY APPLICATION)

**T.C.(C) No. 24/2024 (III)
(FOR ADMISSION)**

**T.C.(C) No. 25/2024 (III)
(FOR ADMISSION)**

**T.C.(C) No. 26/2024 (III)
(FOR ADMISSION)**

**W.P.(C) No. 300/2024 (X)
(FOR ADMISSION)**

**T.C.(C) No. 27/2024 (III-A)
(FOR ADMISSION)**

T.C.(C) No. 29/2024 (III)

**W.P.(C) No. 350/2024 (X)
(FOR
FOR STAY APPLICATION ON IA 126042/2024
FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA
146322/2024**

**IA No. 146322/2024 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES**

IA No. 126042/2024 - STAY APPLICATION)

T.C.(C) No. 34/2024 (III)

T.C.(C) No. 35/2024 (III)

T.C.(C) No. 32/2024 (III)

T.C.(C) No. 30/2024 (III)

T.C.(C) No. 31/2024 (III)

T.C.(C) No. 33/2024 (III)

**T.C.(C) No. 54/2024 (XIV-A)
(FOR ADMISSION)**

T.C.(C) No. 36/2024 (IV-C)

**W.P.(C) No. 378/2024 (X)
(FOR STAY APPLICATION ON IA 6635/2025
IA No. 6635/2025 - STAY APPLICATION)**

**W.P.(C) No. 447/2024 (X)
(FOR ADMISSION and IA No.146408/2024-STAY APPLICATION)**

**W.P.(C) No. 429/2024 (X)
(FOR ADMISSION and IA No.142072/2024-STAY APPLICATION)**

T.C.(C) No. 39/2024 (IV-A)

**W.P.(C) No. 456/2024 (X)
(FOR
FOR STAY APPLICATION ON IA 150586/2024
IA No. 150586/2024 - STAY APPLICATION)**

T.P.(C) No. 1753-1754/2024 (IV-A)
 (FOR
 FOR EX-PARTE STAY ON IA 147613/2024
 IA No. 147613/2024 - EX-PARTE STAY)
 T.C.(C) No. 41/2024 (XVI)
 (FOR ADMISSION)
 T.C.(C) No. 40/2024 (XVI)
 (FOR ADMISSION)
 T.P.(C) No. 1799-1802/2024 (XII-A)
 (FOR ADMISSION and IA No.149566/2024-EX-PARTE STAY)
 T.P.(C) No. 1776/2024 (IX)
 (FOR ADMISSION and IA No.148812/2024-EX-PARTE STAY
 IA No. 148812/2024 - EX-PARTE STAY)
 T.P.(C) No. 1760/2024 (XVI)
 (FOR ADMISSION and IA No.148056/2024-EX-PARTE STAY)
 T.P.(C) No. 1774-1775/2024 (IV-A)
 (FOR
 FOR STAY APPLICATION ON IA 148806/2024
 IA No. 148806/2024 - STAY APPLICATION)
 T.P.(C) No. 1764-1769/2024 (XII)
 (FOR ADMISSION and IA No.148299/2024-EX-PARTE STAY)
 T.P.(C) No. 1779-1797/2024 (XII-A)
 (FOR ADMISSION and IA No.149453/2024-EX-PARTE STAY)
 T.C.(C) No. 44/2024 (XV)
 (FOR ADMISSION)
 T.C.(C) No. 43/2024 (XV)
 (FOR ADMISSION)
 T.C.(C) No. 42/2024 (XV)
 (FOR ADMISSION)
 T.C.(C) No. 45/2024 (IV)
 (FOR ADMISSION)
 T.C.(C) No. 47/2024 (IV)
 T.C.(C) No. 48/2024 (IV)
 T.C.(C) No. 49/2024 (IV)
 (FOR ADMISSION)
 T.C.(C) No. 46/2024 (IV)
 (FOR ADMISSION)
 T.C.(C) No. 51/2024 (XIV-A)
 (.... FOR ADMISSION)
 T.C.(C) No. 53/2024 (XIV-A)
 (FOR ADMISSION)
 T.C.(C) No. 52/2024 (XIV-A)
 (FOR ADMISSION)
 W.P.(C) No. 545/2024 (X)
 (FOR ADMISSION and IA No.195529/2024-STAY APPLICATION)
 W.P.(C) No. 605/2024 (X)
 (FOR ADMISSION and IA No.216302/2024-STAY APPLICATION)
 W.P.(C) No. 568/2024 (X)
 (FOR ADMISSION and IA No.201864/2024-STAY APPLICATION)
 W.P.(C) No. 541/2024 (X)

(FOR STAY APPLICATION ON IA 295633/2024
IA No. 295633/2024 - STAY APPLICATION)

W.P.(C) No. 646/2024 (X)

([TO BE TAKEN UP ALONGWITH SLP(C)No. 19366-19369/2023] ----- FOR
ADMISSION and IA No.226539/2024-STAY APPLICATION)

W.P.(C) No. 720/2024 (X)

(FOR ADMISSION)

Date : 10-01-2025 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE R. MAHADEVAN

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Mr. Prastut Mahesh Dalvi, AOR
Mr. Aadarsh Kumar, Adv.

UPON hearing the counsel the Court made the following
O R D E R

1. These batch of writ petitions those matters that stood transferred to this Court from different High Courts and few matters which were directly filed before this Court. The main matter is SLP (C) Nos.19366-19369/2023 titled "Directorate General of Goods and Services Tax Intelligence (HQS) & Ors. Vs. Gameskraft

Technologies Pvt. Ltd. & Ors.”

2. All these matters have been tagged with the main matter referred to above. Upon request made by the learned counsel appearing for the parties, all these matters were ordered to be notified today, so that an appropriate order can be passed protecting the interest of both the sides.

3. The main matter is now ripe for final hearing. However, according to the revenue, some of the show cause notices are likely to get time barred by the first week of February, 2025.

4. In such circumstances, the further proceedings of all the impugned show cause notices shall remain stayed till the final disposal of the main matter along with all the matters which are tagged.

5. Post these matters along with W.P. (C) No.858 of 2024 for final disposal on 18.3.2025.

(CHANDRESH)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)