

IN THE SUPREME COURT OF INDIA
CIVIL ORIGINAL JURISDICTION

T.P. (C) No. 1760/2024

ROYAL CALCUTTA TURF CLUB

...Petitioner(s)

VERSUS

UNION OF INDIA & ORS.

.....Respondent(s)

WITH

T.P. (C) Nos. 1799-1802/2024, T.P. (C) Nos. 1779-1797/2024, T.P. (C) No. 1776/2024, T.P. (C) Nos. 1774-1775/2024, T.P. (C) Nos. 1764-1769/2024 & T.P. (C) Nos. 1753-1754/2024

O R D E R

1. The petitioners have filed the Transfer Petitions under Article 139A(1) of the Constitution of India read with Order XL Rule 1 of the Supreme Court Rules, 2013 seeking transfer of Writ Petitions/Writ Appeals pending before the different High Courts, the details of which are set out below:-

S. NO.	Case No.	High Court
1.	Writ Petition No.10015/2019	High Court at Calcutta
2.	Writ Petition No.45334/2018 & Writ Petition No.45356/2018	High Court of Judicature at Hyderabad for the State of Telangana
	Writ Petition No.7954/2019 & Writ Petition No.7963/2019	High Court of Judicature at Amravati for the State of Andhra Pradesh
3.	(1) W.P. No. 36885 of 2018, (2) W.P. No. 4122 of 2019, (3) W.P. No.4123 of 2019 (4) W.P. No. 4192 of 2019 (5) W.P. No. 4199 of 2019, (6) W.P. No. 4223 of 2019 (7) W.P. No. 4236 of 2019 (8) W.P. 4237 of 2019 (9) W.P. No. 4321 of 2019 (10) W.P. No.	High Court of Judicature at Hyderabad for the State of Telangana.

	4323 of 2019 (11) W.P. No. 12394 of 2019 (12) W.P. No. 12396 of 2019, (13) W.P. No. 12604 of 2019, (14) W.P. No. 5996 of 2021, (15) W.P. No. 6013 of 2021 (16) W.P. No. 6049 of 2021 (17) W.P. No. 6057 of 2021 (18) W.P. No. 6220 of 2021 (19) W.P. No. 6224 of 2021	
4.	(i) W.P. No. 19710 of 2021, (ii) W.P. No. 19713 of 2021, (iii) W.P. No. 19715 of 2021, (iv) W.P. No. 19717 of 2021, (v) W.P. No. 19722 of 2021, (vi) W.P. No. 19724 of 2021	High Court of Judicature at Madras
5.	Writ Petition No. 1460 of 2023	High Court of Judicature at Bombay
6.	Writ Appeal No.1331 of 2021 and Writ Appeal No.786 of 2021	High Court of Karnataka at Bengaluru
7.	Writ Appeal No.779 of 2021 & Writ Appeal No.727 of 2021	High Court of Karnataka at Bengaluru

2. The issue which is raised in the Writ Petitions/Writ Appeals is pending consideration before this Court in Special Leave Petition(C) Nos.19366-19369/2023 ("DGGI vs. Gameskraft Technologies Pvt. Ltd."), "E-Gaming Federation v. Union of India" (Writ Petition (C) No.1374/2023 and "Play Games 24*7 Pvt. Ltd v. Union of India" (Writ Petition (C) No1384/2023) and the other connected matters.

3. Heard the learned counsel appearing for the petitioners, the Additional Solicitor General appearing for the Union of India and gone through the materials on record.

4. The learned Additional Solicitor General has no objection if the Transfer Petitions are allowed.

5. In view of the above, the Transfer Petitions are allowed.

6. The High Courts are requested to send the entire record pertaining to the said cases forthwith.

.....J
(J.B. PARDIWALA)

.....J
(R. MAHADEVAN)

NEW DELHI
18TH MARCH, 2025

ITEM NO.42

COURT NO.13

SECTION IV-A

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

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

IA No. 11298/2025 - STAY APPLICATION

WITH

W.P. (C) No. 1374/2023 (X)

FOR

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

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

FOR EX-PARTE STAY ON IA 133018/2024

FOR STAY APPLICATION ON IA 6635/2025

IA No. 133018/2024 - EX-PARTE STAY

IA No. 6635/2025 - STAY APPLICATION

W.P. (C) No. 447/2024 (X)

FOR

FOR STAY APPLICATION ON IA 146408/2024

IA No. 146408/2024 - STAY APPLICATION

W.P. (C) No. 429/2024 (X)

FOR

FOR STAY APPLICATION ON IA 142072/2024

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
 FOR EX-PARTE STAY ON IA 149566/2024
 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
 FOR EX-PARTE STAY ON IA 148056/2024
 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
 FOR EX-PARTE STAY ON IA 148299/2024
 IA No. 148299/2024 - EX-PARTE STAY
 T.P. (C) No. 1779-1797/2024 (XII-A)
 FOR
 FOR EX-PARTE STAY ON IA 149453/2024
 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
 FOR STAY APPLICATION ON IA 195529/2024
 IA No. 195529/2024 - STAY APPLICATION
 W.P. (C) No. 605/2024 (X)
 FOR
 FOR STAY APPLICATION ON IA 216302/2024
 IA No. 216302/2024 - STAY APPLICATION
 W.P. (C) No. 568/2024 (X)

FOR STAY APPLICATION ON IA 201864/2024

IA No. 201864/2024 - STAY APPLICATION

W.P.(C) No. 541/2024 (X)

FOR

FOR STAY APPLICATION ON IA 195045/2024

FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA 202455/2024

FOR CONDONATION OF DELAY IN FILING THE SPARE COPIES ON IA 216871/2024

FOR EARLY HEARING APPLICATION ON IA 292494/2024

FOR STAY APPLICATION ON IA 295633/2024

FOR EXEMPTION FROM FILING O.T. ON IA 957/2025

IA No. 216871/2024 - CONDONATION OF DELAY IN FILING THE SPARE COPIES

IA No. 292494/2024 - EARLY HEARING APPLICATION

IA No. 957/2025 - EXEMPTION FROM FILING O.T.

IA No. 202455/2024 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

IA No. 295633/2024 - STAY APPLICATION

IA No. 195045/2024 - STAY APPLICATION

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

[TO

FOR STAY APPLICATION ON IA 226539/2024

IA No. 226539/2024 - STAY APPLICATION

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

FOR ADMISSION

W.P.(C) No. 858/2024 (X)

FOR

FOR STAY APPLICATION ON IA 298188/2024

FOR EXEMPTION FROM FILING O.T. ON IA 298189/2024

FOR impleading party ON IA 2285/2025

FOR INTERVENTION/IMPLEADMENT ON IA 2285/2025

IA No. 298189/2024 - EXEMPTION FROM FILING O.T.

IA No. 2285/2025 - INTERVENTION/IMPLEADMENT

IA No. 298188/2024 - STAY APPLICATION

W.P.(C) No. 50/2025 (X)

IA No. 18961/2025 - GRANT OF INTERIM RELIEF

W.P.(C) No. 51/2025 (X)

IA No. 18980/2025 - GRANT OF INTERIM RELIEF

W.P.(C) No. 52/2025 (X)

IA No. 19046/2025 - GRANT OF INTERIM RELIEF

Date : 18-03-2025 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) :

Mr. Lalitendra Gulani, Adv.
 Ms. Sneha Ghosh, Adv.
 Ms. M Sarada, Adv.
 Mr. Rajeev Gulani, AOR

Ms. Amrita Kumari, AOR
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 Mr. Vishal Sharma, Adv.
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Mr. Ashwin Kumar D.S., Adv.
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 Ms. Surbhi Mehta, AOR

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 Ms. Umang Motiyani, Adv.
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 Ms. Falguni Gupta, Adv.
 Mr. Mahesh Agarwal, Adv.
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 Mrs. Sanjanthi Sajan Poovayya, Adv.
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 Ms. Chetna Nayantara Rai, Adv.
 Ms. Raksha Agarwal, Adv.
 Ms. Nitum Jain, Adv.

By Courts Motion

Mr. Balbir Singh, Sr. Adv.
 Mr. Abhishek Malhotra, Sr. Adv.
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 Ms. Nishtha Chaturvedi, Adv.
 Mr. Somesh Jain, Adv.
 Ms. Shivali Shah, Adv.
 Ms. Shruti Mandora, Adv.
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Mr. Mihir Joshi, Sr. Adv.
 Mr. Tushar Hemani, Sr. Adv.
 Mr. Sandeep Singhi, Adv.
 Ms. Vaibhavi Parikh, Adv.

Mr. Shamik Bhatt, Adv.
 Ms. Anushree Prashit Kapadia, AOR
 Ms. Shivangi Chawla, Adv.

Mr. Gopal Sankaranarayanan, Sr. Adv.
 Mr. Suhaan Mukerji, Adv.
 Mr. Adarsh Kumar, Adv.
 Mr. Sayandeep Pahari, Adv.
 Mr. Tanmay Sinha, Adv.
 Mr. Abhishek Manchanda, Adv.
 Mr. Sudipta Bhattacharjee, Adv.
 Mr. Shourya Dasgupta, Adv.
 Ms. Trisha Chandran, Adv.
 Mr. Onkar, Adv.
 Mr. Arjyadeep Roy, Adv.
 Mr. Harsh Makhija, Adv.
 For M/s. PLR Chambers And Co., AOR

Mr. Mukesh Kumar Maroria, AOR

Mr. Parag Rao, Adv.
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 Mr. Guruprasad Naik, Adv.
 Mr. Zubin Dash, Adv.
 Mr. Ishani Shekhar, Adv.
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Mr. Abhishek A Rastogi, Adv.
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 Ms. Garima Gupta, Adv.
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Mr. Vierat K Anand, Adv.
 Mr. Kumar Shashank, Adv.
 Ms. Srishty Kaul, AOR

Ms. Sonali Jain, AOR
 Mr. Rajendra Barot, Adv.
 Mr. Suresh Varanasi, Adv.
 Mr. Dhirajkumar Totala, Adv.
 Mr. Sagnik Chatterjee, Adv.
 Ms. Harsha Uppal, Adv.
 Mr. Ajay Raj, Adv.
 Ms. Gunjan Pandey, Adv.
 Mr. Rohan Satija, Adv.
 Mr. Jay Sayta, Adv.
 Mr. Akshat Gupta, Adv.

Ms. Yoothica Pallavi, AOR

Mr. Sudipta Bhattacharjee, Adv.

Mr. Jay Satya, Adv.

Mr. Onkar, Adv.

Mr. Vidushpat Singhanian, Adv.

Mr. Rajat Mittal, AOR

Mr. Arjyadeep Roy, Adv.

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Mr. N. Venkataraman, A.S.G.

Mr. Gurmeet Singh Makker, AOR

Mr. Rupesh Kumar, Adv.

Mr. Annirudh Sharma-II, Adv.

Mr. Udai Khanna, Adv.

Mr. V. C. Bharathi, Adv.

Mr. Chitvan Sinhal, Adv.

Mr. Karan Talwar, Adv.

Mr. Prahlad Gadipelli, Adv.

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Ms. Smiti Verma, Adv.

Ms. Beleena Biju, Adv.

Mr. Anand Varma, AOR

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For Respondent(s) :

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Ms. Raksha Agarwal, Adv.

Ms. Nitum Jain, Adv.

Mr. Dhruv Mehta, Sr. Adv.

Ms. Pritha Srikumar Iyer, AOR

Mr. Pradeep Nayak, Adv.

Mr. Sankeerth Vittal, Adv.

Mr. Karan Gupta, Adv.

Mr. Abhyudaya Shishodia, Adv.
 Mr. Dhruv Garg, Adv.
 Mr. Soham Dua, Adv.

Dr. Abhishek Manu Singhvi, Sr. Adv.
 Mr. Rakesh Dwivedi, Sr. Adv.
 Mr. Suhaan Mukerji, Adv.
 Mr. Abhishek Manchanda, Adv.
 Mr. Adarsh Kumar, Adv.
 Mr. L Nidhiram Sharma, Adv.
 Mr. Sayandeep Pahari, Adv.
 Mr. Tanmay Sinha, Adv.
 Mr. Mohd. Yasir, Adv.
 Mr. Sudipta Bhattacharjee, Adv.
 Mr. Onkar, Adv.
 Mr. Arjyadeep Roy, Adv.
 Mr. Harsh Makhija, Adv.
 For M/s. PLR Chambers And Co., AOR

Mr. Bhakti Vardhan Singh, AOR

Mr. Gurmeet Singh Makker, AOR
 Mr. Mukesh Kumar Maroria, AOR

Mr. Raj Singh Rana, A.A.G.
 Mr. Samar Vijay Singh, AOR
 Ms. Kanika, Adv.
 Mr. Makrand Pratap Singh, Adv.
 Ms. Sabarni Som, Adv.
 Mr. Aman Dev Sharma, Adv.
 Mr. Fateh Singh, Adv.
 Mr. Maheshwaram Yadava Reddy, Adv.
 Mr. Ritesh Kumar Gupta, Adv.
 Mr. Vaibhav Vikram Singh, Adv.

Mr. Sahil Bhalaik, AOR
 Mr. Tushar Giri, Adv.
 Mr. Siddharth Anil Khanna, Adv.
 Mr. Ritik Arora, Adv.
 Mr. Shivam Mishra, Adv.
 Mr. Gowtham Polanki, Adv.
 Mr. Murshlin Ansari, Adv.

Ms. Madhumita Bhattacharjee, AOR

Mr. Nikhil Goel, A.A.G.
 Mr. Akshay Amritanshu, AOR
 Ms. Drishti Saraf, Adv.
 Ms. Pragya Upadhyay, Adv.
 Ms. Siddhi Gupta, Adv.
 Mr. Naveen Goel, Adv.

Mr. Ninad Laud, Adv.
Mr. Zubin Dash, Adv.
Ms. Ishani Shekhar, Adv.
Mr. Dcosta Ivo Manuel Simon, AOR

Mr. Gopal Sankaranarayanan, Sr. Adv.
Mr. Prastut Mahesh Dalvi, AOR

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

T.P.(C) No. 1760/2024 T.P.(C) Nos. 1799-1802/2024, T.P.(C) Nos. 1779-1797/2024, T.P.(C) No. 1776/2024, T.P.(C) Nos. 1774-1775/2024, T.P.(C) Nos. 1764-1769/2024 & T.P.(C) Nos. 1753-1754/2024:-

1. The Transfer Petitions are allowed, in terms of the common signed order
2. The Registry is directed to notify all the matters on Tuesday, 8th April, 2025 as 1st item on the Board.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)

(Common Signed Order is placed on the file)