SUPREME COURT OF INDIA

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 Petitioner(s) INTELLIGENCE (HQS) & ORS.

VERSUS

GAMESKRAFT TECHNOLOGIES PRIVATE LIMITED & ORS. Respondent(s)

[TO BE TAKEN UP AS FIRST ITEM ON THE BOARD]

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

FOR ADMISSION

FOR ADMISSION

T.C.(C) No. 43/2024 (XV)

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 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 STAY APPLICATION ON IA 150586/2024 IA No. 150586/2024 - STAY APPLICATION T.C.(C) No. 41/2024 (XVI) FOR ADMISSION T.C.(C) No. 40/2024 (XVI) FOR ADMISSION T.C.(C) No. 44/2024 (XV)

3 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 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. 195045/2024 - STAY APPLICATION IA No. 295633/2024 - STAY APPLICATION

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

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)

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FOR
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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 W.P.(C) No. 217/2025 (X) FOR ADMISSION

Date: 08-04-2025 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. Ninad Laud, Adv.

Mr. Parag Rao, Adv.

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Mr. Abhishek A Rastogi, Adv.

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Ms. Pooja M Rastogi, Adv.

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Mr. Shubham Singh, AOR

Mr. Lalitendra Gulani, Adv.

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- Mr. Vipin Jain, Adv.
- Mr. Anshuman Srivastava, Adv.

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- Ms. Sayaree Basu Mallik, Adv.
- Mr. Abhinabh Garg, Adv.
- Mr. E. C. Agrawala, AOR
- Mr. Ashwin Kumar D.S., Adv.
- Mr. Ishan Roy Chowdhury, Adv.
- Ms. Surbhi Mehta, AOR
- Mr. Shashank Tripathi, AOR
- Mr. Anand V Kumar, Adv.
- Mr. Aditya Tyagi, Adv.

By Courts Motion

- Mr. Sajan Poovayya, Sr. Adv.
- Mr. V Lakshmikumaran, Adv.
- Ms. Charanya Lakshmikumaran, AOR
- Ms. Neha Choudhary, Adv.
- Ms. Umang Motiyani, Adv.
- Mr. Ayush Agarwal, Adv.
- Ms. Falguni Gupta, Adv.
- Mr. Mahesh Agarwal, Adv.
- Mr. L Badri Narayanan, Adv.
- Mrs. Sanjanthi Sajan Poovayya, Adv.
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- Ms. Vaibhavi Parikh, Adv.
- Mr. Shamik Bhatt, Adv.
- Ms. Anushree Prashit Kapadia, AOR
- Ms. Shivangi Chawla, Adv.
- Ms. Shrutika Garg, Adv.
- Mr. Balbir Singh, Sr. Adv.
- Mr. Abhishek Malhotra, Sr. Adv.
- Mr. Karan Sachdev, Adv.
- Ms. Nishtha Chaturvedi, Adv.
- Mr. Somesh Jain, Adv.
- Ms. Shivali Shah, Adv.
- Ms. Shruti Mandora, Adv.
- Mr. Shyam Gopal, AOR
- Mr. Gopal Sankaranarayanan, Sr. Adv.
- Mr. Suhaan Mukerji, Adv.
- Mr. Adarsh Kumar, Adv.

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- Mr. Sayandeep Pahari, Adv.
- Mr. Tanmay Sinha, Adv.
- Mr. Abhishek Manchanda, Adv.
- Mr. Sudipta Bhattacharjee, Adv.
- Ms. Trisha Chandran, Adv.
- Mr. Shourya Dasgupta, Adv.
- Mr. Onkar, Adv.
- Mr. Arjyadeep Roy, Adv.
- Mr. Harsh Makhija, Adv.
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 - Mr. Devansh Srivastava, AOR
- Mr. Mukesh Kumar Maroria, AOR
- Mr. Karan Talwar, Adv.
- Mr. Siddhant Buxy, AOR
- Mr. Prahlad Gadipelli, Adv.
- Mr. Sandeep Sripada, Adv.
- Mr. Shaurya Sahay, AOR
- Mr. Pranay S. Chitale, Adv.
- Ms. Smiti Verma, Adv.
- Ms. Beleena Biju, Adv.
- Mr. Anand Varma, AOR
- Ms. Apoorva Pandey, Adv.
- Mr. Awanish Kumar, Adv.
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- Ms. Srishty Kaul , AOR
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- 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.
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Mr. Sayandeep Pahari, Adv.

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- Ms. Sabarni Som, Adv.
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- Mr. Keshav Mittal, Adv.
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- 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

- 1. We understood that the matters are to be heard today.
- 2. However, the learned counsel appearing for the parties pointed out that the matters have been kept today only for the purpose of issuing appropriate directions.
- 3. As such, no further directions are required to be issued. Everything is on record including the written submissions of the parties etc.
- 4. In such circumstances let this batch of matters come up for final hearing on 5-5-2025. We shall start with the hearing of these matters from the second session onwards and shall conclude it in any circumstances by 9-5-2025.

- All the learned counsel are requested to fix the time line of 5. their respective submissions.
- this the learned counsel appearing Αt stage, the petitioner in Transferred Case (C) No.49/2024 prays that his application for amendment may be allowed.
- In view of the aforesaid, the IA No.83508/2025 is allowed.
- The learned counsel appearing for the petitioners submits that although the Transfer Petitions were allowed by this Court vide Order dated 18-3-2025, the said petitions have not been listed today.
- In view of the aforesaid, the Registry is directed to expedite calling for the entire record pertaining to the cases pending before the different High Courts.
- 10. List the matters on 5-5-2025.

(VISHAL ANAND) ASTT. REGISTRAR-cum-PS

(POOJA SHARMA) COURT MASTER (NSH)