

ITEM NOS. 60+50+64+69+71 COURT NO.13 SECTION IV-A, X, III, XVI

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

PETITIONS FOR SPECIAL LEAVE TO APPEAL (C) NOS. 19366-19369/2023

[Arising out of impugned final judgment and order dated 11-05-2023 in WP No. 19570/2022, WP No. 19561/2022, WP No. 20119/2022, 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)

(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)

(IA No. 260847/2023 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES)

W.P.(C) No. 268/2024 (X)

(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)
(IA No. 146322/2024 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES, IA No. 126042/2024 - STAY APPLICATION)

T.C.(C) No. 34/2024 (III)
(IA No. 94118/2025 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

T.C.(C) No. 35/2024 (III)
(IA No. 94327/2025 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

T.C.(C) No. 32/2024 (III)
(IA No. 93983/2025 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

T.C.(C) No. 30/2024 (III)
(IA No. 94324/2025 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

T.C.(C) No. 31/2024 (III)
(IA No. 94299/2025 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

T.C.(C) No. 33/2024 (III)
(IA No. 94073/2025 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

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)
(IA No. 133018/2024 - EX-PARTE STAY, IA No. 6635/2025 - STAY

APPLICATION)

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

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

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

W.P.(C) No. 456/2024 (X)
(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)
(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)
(IA No. 83508/2025 - AMENDMENT OF THE PETITION)

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)

(IA No. 94208/2025 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

W.P.(C) No. 545/2024 (X)

(IA No. 195529/2024 - STAY APPLICATION)

W.P.(C) No. 605/2024 (X)

(IA No. 216302/2024 - STAY APPLICATION)

W.P.(C) No. 568/2024 (X)

(IA No. 201864/2024 - STAY APPLICATION)

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

(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)

(IA No. 226539/2024 - STAY APPLICATION)

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

(FOR ADMISSION)

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

(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)

(IA No. 67990/2025 - EX-PARTE STAY)

W.P.(C) No. 258/2025 (X)

9IA No. 82900/2025 - EX-PARTE STAY)

W.P.(C) No. 272/2025 (X)

W.P.(C) No. 418/2025 (X)
(FOR ADMISSION)

T.C.(C) No. 30/2025 (XII)
(FOR ADMISSION)

T.C.(C) No. 31/2025 (XII)
(FOR ADMISSION)

T.C.(C) No. 34/2025 (XII)
(FOR ADMISSION)

T.C.(C) No. 33/2025 (XII)
(FOR ADMISSION)

T.C.(C) No. 32/2025 (XII)
(FOR ADMISSION)

T.C.(C) No. 35/2025 (XII)
(FOR ADMISSION)

ITEM 50

WRIT PETITION (CIVIL) NO. 412/2025 (X)
(FOR ADMISSION)
(IA No. 103843/2025 - EX-PARTE STAY, IA No. 110920/2025 -
PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

ITEM 64

WRIT PETITION (CIVIL) NO. 406/2025 (X)
[TO BE TAKEN UP ALONG WITH ITEM NO.60 I.E. SLP(C) No.19366-
19369/2023]
(FOR ADMISSION and IA No. 103371/2025 - STAY APPLICATION}

ITEM 69

TRANSFER CASE (CIVIL) NO. 36/2025 (III)
[TO BE TAKEN UP ALONG WITH ITEM NO. 60 I.E. SLP(C)No. 19366-
19369/2023]
(FOR ADMISSION)

ITEM 71

TRANSFER CASE (CIVIL) NO. 37/2025 (XVI)
[TO BE TAKEN UP ALONG WITH ITEM NO.60 I.E. SLP(C) No. 19366-19369/2023]
(FOR ADMISSION)

Date : 05-05-2025 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) :

Ms. Amrita Kumari, AOR
Mr. Nirmal Devnani, Adv.
Mr. Ravi Mishra, Adv.

Mr. Ashwin Kumar D.S., Adv.
Mr. Ishan Roy Chowdhury, Adv.
Ms. Surbhi Mehta, AOR

Mr. Arvind Datar, Sr. Adv.
Mr. Mahesh Agarwal, Adv.
Mr. Vipin Jain, Adv.
Ms. Sayaree Basu Mallik, Adv.
Mr. Abhinabh Garg, Adv.
Mr. Ramnath Prabhu, Adv.
Ms. Anjali Nayar, Adv.
Ms. Nikita Mehta, Adv.
Mr. E. C. Agrawala, AOR

Mr. Anand Kumar V., Adv.
Mr. Aditya Tyagi, Adv.
Mr. Shashank Tripathi, AOR

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

By Courts Motion, AOR

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. Shrutika Garg, Adv.
Mr. Pranay Bhardwaj, Adv.

Mr. Mukesh Kumar Maroria, AOR

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

Mr. Madhav Rao, Adv.
Mr. Mukunda Rao, Adv.
Mr. Mihir Mehta, Adv.
Mr. Jasdeep Singh Dhillon, Adv.
Mr. Prabhat Chaurasia, Adv.
Mr. Suyog Bhawe, Adv.
Mr. Jay Sayta, Adv.
M/S MPS Legal, AOR

Mr. Bharat Raichandani, Adv.
Mr. Aneesh Mittal, AOR
Mr. Mahesh Raichandani, Adv.

Mr. Deepak Kumar Khokhar, Adv.
Ms. Komal Mittal, Adv.

Mr. Devansh Srivastava, AOR

Mr. Kavin Gulati, Sr. Adv.
Mr. Ninad Laud, Adv.
Mr. Guruprasad Naik, Adv.
Mr. Parag Rao, Adv.
Ms. Ishani Shekhar, Adv.
Mr. Zubin Dash, Adv.
Mr. Dcosta Ivo Manuel Simon, AOR

Mr. Abhishek A Rastogi, Adv.
Ms. Pooja M Rastogi, Adv.
Mr. Ajay Singh, Adv.
Ms. Meenal Songire, Adv.
Ms. Garima Gupta, Adv.
Mr. Shubham Singh, AOR

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

Ms. Rohini Musa, AOR

Dr. Abhishek Manu Singhvi, Sr. Adv.
Mr. Harish Salve, Sr. Adv.
Mr. Vikram Nankani, Sr. Adv.
Dr. Harish Narasappa, Sr. Adv.
Mr. Rajendra Barot, Adv.
Mr. Suresh Varanasi, Adv.
Dr. Dhirajkumar Totala, Adv.
Mr. Sagnik Chatterjee, Adv.
Ms. Harsha Uppal, Adv.
Mr. Ajay Raj, Adv.
Ms. Gunjan Pandey, Adv.
Mr. Rohan Satija, Adv.
Mr. Tejas Raghav, Adv.
Ms. Chetna Rai, Adv.
Mr. Yash Johri, Adv.
Mr. Saurav Sunil, Adv.
Mr. Vinayak Sharda, Adv.
Ms. Sonali Jain, AOR

Mr. Jay Sayta, Adv.
Mr. Akshat Gupta, Adv.
Ms. Yoothica Pallavi, AOR

Mr. Tarun Gulati, Sr. Adv.
Mr. Sudipta Bhattacharjee, Adv.
Mr. Onkar, Adv.
Mr. Rajat Mittal, AOR
Mr. Arjyadip Roy, Adv.
Mr. Suprateek Neogi, Adv.
Mr. Harsh Makhija, Adv.
Ms. Anishka Gupta, Adv.
Mr. Priyanshu, Adv.

Mr. N. Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Udai Khanna, Adv.
Mr. V. C. Bharathi, Adv.
Mr. Chitvan Sinhal, Adv.

Mr. Karan Talwar, Adv.
Mr. Prahlad Gadipelli, Adv.
Mr. Sandeep Sripada, Adv.
Mr. Siddhant Buxy, AOR
Ms. Shambhavi Padhye, 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. Harish N Salve, Sr. Adv.
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.
Ms. Sanjanthi Sajan Poovayya, Adv.
Ms. Chetna Nayantara Rai, Adv.
Ms. Raksha Agarwal, Adv.
Ms. Nitum Jain, Adv.

Mr. Kumar Shashank, Adv.
Mr. Vierat K Anand, Adv.
Ms. Apoorva Gulati, Adv.
Ms. Srishty Kaul, AOR
M/S. Dharmaprabhas Law Associates, AOR

For Respondent(s) :

Mr. Harish N Salve, Sr. Adv.
Mr. Sajan Poovayya, Sr. Adv.
Mr. V Lakshmikumaran, Adv.
Mr. Mahesh Agarwal, Adv.
Mr. L Badri Narayanan, Adv.
Ms. Charanya Lakshmikumaran, AOR
Ms. Chetna Nayantara Rai, Adv.
Ms. Neha Choudhary, Adv.
Ms. Falguni Gupta, Adv.
Ms. Umang Motiyani, Adv.
Mr. Ayush Agarwal, Adv.
Mrs. Sanjanthi Sajan Poovayya, Adv.
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. Abhyudaya Shishodia, Adv.
Mr. Soham Dua, Adv.
Mr. Dhruv Garg, 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. Eklavya Dwivedi, Adv.
 Mr. Mohd. Yasir, Adv.
 Mr. Sudipta Bhattacharjee, Adv.
 Mr. Onkar, Adv.
 Mr. Arjyadeep Roy, Adv.
 Mr. Harsh Makhija, Adv.
 M/S. PLR Chambers And Co., AOR

Mr. Bhakti Vardhan Singh, AOR

Mr. N. Venkataraman, Ld. ASG
 Mr. Arijit Prasad, Sr. Adv.
 Mr. Rajan Kumar Chourasia, Adv.
 Ms. Ruchi Gaur Narula, Adv.
 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. Fateh Singh, Adv.
 Mr. Vaibhav Vikram Singh, Adv.
 Mr. Keshav Mittal, Adv.
 Mr. Rajmani Mohanty, Adv.
 Mr. Rishabh Jain, Adv.

Ms. Madhumita Bhattacharjee, AOR
 Ms. Debarati Sadhu, Adv.
 Mr. Anant, Adv.
 Ms. Yoowanka Rymbai, Adv.

Mr. Abhay Anil Anturkar, Adv.
 Mr. Dhtru Tank, Adv.
 Mr. Aniruddha Awalgaonkar, Adv.
 Mr. Sarthak Mehrotra, Adv.
 Mr. Bhagwant Deshpande, Adv.
 Ms. Subhi Pastor, Adv.
 Ms. Surbhi Kapoor, 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.
Ms. Drishti Rawal, Adv.

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

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

Mr. V Lakshmikumaran, Adv.
Mr. L Badri Narayanan, Adv.
Ms. Charanya Lakshmikumaran, AOR
Ms. Neha Choudhary, Adv.
Ms. Nitum Jain, Adv.
Ms. Umang Motiyani, Adv.
Mr. Ayush Agarwal, Adv.

Mr. Naveen Hegde, AOR

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

1. List these matters for further arguments tomorrow,
i.e. on 06.05.2025.

2. Tag Writ Petition (Civil) No. 412/2025 with
SLP(Civil) Nos. 19366-19369/2023 and other connected
matters.

(POOJA SHARMA)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)