

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. 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)