

ITEM NOS.45+46+47

COURT NO.14

SECTION X

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

Writ Petition(s) (Civil) No(s). 50/2025

GOLDEN PEACE INFRASTRUCTURE PVT. LTD. & ANR.

Petitioner(s)

VERSUS

THE ASSISTANT STATE TAX OFFICER, OFFICE OF THE
STATE TAX OFFICE MAPUSA WARD, GOA & ANR.

Respondent(s)

(IA No. 18961/2025 - GRANT OF INTERIM RELIEF)

Writ Petition(Civil) No(s). 51/2025

(IA No. 18980/2025 - GRANT OF INTERIM RELIEF)

Writ Petition(s) (Civil) No(s). 52/2025

(IA No. 19046/2025 - GRANT OF INTERIM RELIEF)

Date : 22-01-2025 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. Parag Rao, Adv.

Mr. Guruprasad Naik, Adv.

Ms. Ishani Shekhar, Adv.

Mr. Ninad Laud, Adv.

Mr. Zubin Dash, Adv.

Mr. Dcosta Ivo Manuel Simon, AOR

For Respondent(s) :

UPON hearing the counsel the Court made the following

O R D E R

1. By these writ petitions, the petitioners seek quashing of the show cause notices issued by the State Tax Officer and the Office of the Commissioner of Commercial Taxes, Goa to the extent it raises a demand for alleged short-payment of goods and service tax for the financial year 2017-2018 with interest and penalty thereupon by, *inter alia*, considering the entire sum of monies bet upon by the customers of the casino as being the total value of the

supply undertaken by the petitioner.

2. This Court on 10-1-2025 passed the following Order in Special Leave to Appeal (C) Nos.19366-19369/2023 and other connected matters which reads thus:-

"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."

3. In view of the above, let all these matters be notified for final disposal on 18-3-2025 along with SLP (C) Nos.19366-19369/2023 and other connected matters.

4. In the meantime, 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.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)