

ITEM NOS.43+47TO50+51

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) 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)

[FOR FURTHER ARGUMENTS.]

(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 EX-PARTE STAY ON IA 254930/2023 & FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA 260848/2023)

W.P.(C) No. 1384/2023 (X)

(FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA 260847/2023)

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

(FOR STAY APPLICATION ON IA 6832/2025)

W.P.(C) No. 467/2025

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 STAY APPLICATION ON IA 126042/2024 & FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA 146322/2024)

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

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

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

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

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

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

T.C. (C) No. 54/2024 (XIV-A)
(FOR ADMISSION)

T.C. (C) No. 36/2024 (IV-C)
(FOR ADMISSION)

T.C. (C) No. 37/2025 (XVI)
(FOR ADMISSION)

W.P. (C) No. 378/2024 (X)
(FOR EX-PARTE STAY ON IA 133018/2024 & FOR STAY APPLICATION ON IA 6635/2025)

W.P. (C) No. 406/2025 (X)
(FOR STAY APPLICATION ON IA 103371/2024)

W.P. (C) No. 412/2025 (X)
(FOR STAY APPLICATION ON IA 103843/2025 & FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA 110920/2025)

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

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

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

W.P. (C) No. 456/2024 (X)
(FOR STAY APPLICATION ON IA 150586/2024)

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)

(FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA 94208/2025)

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

(FOR STAY APPLICATION ON IA 195529/2024)

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

(FOR STAY APPLICATION ON IA 216302/2024)

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

(FOR STAY APPLICATION ON IA 201864/2024)

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

(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)

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

(FOR STAY APPLICATION ON IA 226539/2024)

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

(FOR ADMISSION)

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

(FOR STAY APPLICATION ON IA 298188/2024, FOR EXEMPTION FROM FILING O.T. ON IA 298189/2024 & J FOR impleading party ON IA 2285/2025)

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 EX-PARTE STAY ON IA 67990/2025)

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

(FOR EX-PARTE STAY ON IA 82900/2025)

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)

Date : 07-05-2025 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. 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. Rahul Unnikrishnan, Adv.

Mr. Ramnath Prabhu, Adv.

Ms. Anjali Nair, Adv.

Ms. Nikita Mehta, Adv.

Ms. Bedotroyi Gupta, Adv.

Mr. E. C. Agrawala, AOR

Mr. Shashank Tripathi , AOR

Mr. Anand V Tyagi, Adv.

Mr. Aditya Tyagi, 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. Vivek Reddy, Sr. Adv.

Mr. Mahesh Agarwal, Adv.

Mr. Alok Yadav, Adv.

Ms. Sayaree Basu Mallik, Adv.

Mr. Abhinabh Garg, Adv.

Mr. Nanda Gopal Cuddapah, Adv.
 Ms. Saachi Awate, Adv.
 Ms. Bedotroyi Gupta, Adv.
 Mr. E. C. Agrawala, AOR

By Courts Motion

Mr. Mihir Joshi, Sr. Adv.
 Mr. Tushar Hemani, Sr. Adv.
 Ms. Vaibhavi Parikh, Adv.
 Mr. Sandeep Singhi, Adv.
 Mr. Shamik Bhatt, Adv.
 Ms. Anushree Prashit Kapadia, AOR
 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.
 For M/s PLR Chambers And Co., AOR

Mr. A.R. Madhav Rao, Adv.
 Mr. Mukunda Rao, Adv.
 Mr. Mihir Mehta, Adv.
 Mr. Jasdeep Singh Dhillon, Adv.
 Mr. Prabhat Chaurasia, Adv.
 Mr. Anirudh Jamwal, Adv.
 Mr. Suyog Bhawe, Adv.
 Mr. Jay Sayta, Adv.
 For 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. Kavim Gulati, Adv.
 Mr. Ninad Laud, Adv.
 Mr. Rajat Bose, Adv.

Mr. Parag Rao, Adv.
 Ms. Ishani Shekhar, Adv.
 Mr. Ankit Sachdeva, Adv.
 Mr. Zubin Dash, Adv.
 Mr. Guruprasad Naik, Adv.
 Mr. Dcosta Ivo Manuel Simon, AOR

Mr. Tarun Gulati, Sr. Adv.
 Mr. Sudipta Bhattacharjee, Adv.
 Mr. Onkar, Adv.
 Mr. Rajat Mittal, AOR

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

Mr. Lalitendra Gulani, Adv.
 Ms. Sneha Ghosh, 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

Ms. Yoothica Pallavi, AOR

Mr. Tarun Gulati, Sr. Adv.
 Mr. Jay Satya, Adv.
 Mr. Sudipta Bhattacharjee, Adv.
 Mr. Vidushpat Singhania, Adv.
 Mr. Onkar, Adv.

Mr. Harsh Makhiya, Adv.
 Mr. Rajat Mittal, AOR
 Mr. Arjyadeep Roy, Adv.
 Ms. Anishka Gupta, Adv.
 Mr. Suprateek Neogi, Adv.

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

Mr. Siddhant Buxy, AOR
 Mr. Shaurya Sahay, AOR
 Mr. Anand Varma, AOR

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.
 Mr. Mahesh Agarwal, Adv.
 Mr. L Badri Narayanan, Adv.
 Mrs. Sanjanthi Sajan Poovayya, Adv.
 Ms. Chetna Nayantara Rai, Adv.
 Ms. Sanjanthi Sajan Poovayya, Adv.
 Ms. Raksha Agarwal, Adv.
 Ms. Nitum Jain, Adv.

Mr. Sarthak Nema, Adv.
 Mr. Awanish Kumar, Adv.
 Ms. Udit Maindiretta, Adv.
 Mr. Siddharth Kumar Sharma, Adv.
 Mr. S.K. Pandey, Adv.
 Mr. Chandrashekhar A. Chakalabbi, Adv.
 Mr. Anshul Rai, Adv.

For M/s.Dharmaprabhas Law Associates, AOR

Ms. Srishty Kaul, AOR

Mr. Naveen Hegde, 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. 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.
 Ms. Nandini Patil, 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. Sudipta Bhattacharjee, Adv.
 Mr. Eklavya Dwivedi, Adv.
 Mr. Mohd Yasir, Adv.
 Mr. Arjyadeep Roy, Adv.
 Mr. Onkar, Adv.
 Mr. Harsh Makhija, Adv.
 For M/s.PLR Chambers And Co., AOR

Mr. Bhakti Vardhan Singh, AOR

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

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

1. List the matters on 8-5-2025 for further arguments.
2. As prayed for, let the Special Leave Petition(Civil) Nos.19981-19988/2021 etc. be listed along with main matters.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)