

ITEM NO.15

COURT NO.1

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(s) 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)**

**(FOR ADMISSION and I.R. and IA No.177433/2023-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT )**

**Date : 06-09-2023 These petitions were called on for hearing today.**

**CORAM : HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE MANOJ MISRA**

**For Petitioner(s) Mr. N. Venkatraman, A.S.G.  
Mr. Mukesh Kumar Maroria, AOR  
Mr. Rupesh Kumar, Adv.  
Mr. Annirudh Sharma Ii, Adv.  
Mr. Udai Khanna, Adv.  
Mr. V.c. Bharathi, Adv.**

**For Respondent(s) Mr. Mukul Rohatgi, Sr. Adv.  
Ms. Pritha Srikumar, AOR  
Mr. Pradeep Nayak, Adv.  
Ms. Anupama Hebbar, Adv.  
Mr. Dhruv Garg, Adv.  
Mr. Sankeerth Vittal, Adv.  
Mr. Karan Gupta, Adv.  
Mr. Abhyudaya Shishodia, Adv.**

**Dr. Abhishek Manu Singhvi, Sr. Adv.  
Mr. Udaya Holla, Sr. Adv.**

Mr. Rakesh Dwivedi, Sr. Adv.  
Mr. Suhaan Mukerji, Adv.  
Mr. Nikhil Parikshith, Adv.  
Mr. Abhishek Manchanda, Adv.  
Mr. L Nidhiram Sharma, Adv.  
Mr. Keshav Sehgal, Adv.  
Mr. Sayandeep Pahari, Adv.  
Mr. Tanmay Sinha, Adv.  
Mr. Sudipta Bhattacharjee, Adv.  
M/S. Plr Chambers And Co., AOR

Mr. Sajan Poovayya,, Sr. Adv.  
Ms. Charanya Lakshmikumaran, AOR  
Mr. Karan Sachdev, Adv.  
Mr. Sumit Khadaria, Adv.  
Ms. Sanjanthi Sajan Poovayya, Adv.  
Ms. Apeksha Mehta, Adv.  
Ms. Neha Choudhary, Adv.

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

- 1 Issue notice
- 2 The counter affidavit shall be filed within a period of two weeks.
- 3 Mr N Venkatraman, Additional Solicitor General appearing on behalf of the Union of India and the learned counsel appearing on behalf of the respondents shall file:
  - (i) A common compilation of judgments, statutes and rules which would be relied upon during the course of hearing;
  - (ii) Written submissions.
- 4 For that purpose, Mr Chandrashekhar appearing on behalf of the petitioners and Mr Nikhil Parikshith appearing on behalf of the respondents are appointed as

nodal counsel to prepare the common compilation which shall be duly indexed. This exercise shall be carried out on or before 21 September, 2023.

- 5 Mr N Venkatraman, Additional Solicitor General has drawn the attention of the Court to a decision of a three Judge Bench of this Court in ***Skill Lotto Solutions Private Limited vs Union of India & Ors***<sup>1</sup>, more particular by the observations in paragraphs 86, 87 and 88.
- 6 It has been submitted that the manner in which the judgment has been distinguished in paragraph 7 of the impugned judgment at page 320 is seriously in question.
- 7 Pending further orders, there shall be an ad interim stay of the impugned judgment and order of the Single Judge of the High Court of Karnataka.
- 8 List the Special Leave Petition on 10 October 2023.

(GULSHAN KUMAR ARORA)  
AR-CUM-PS

(RENU BALA GAMBHIR)  
COURT MASTER (NSH)

1 (2021) 15 SCC 667