

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)  
(IA 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**

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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)