

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

For Petitioner(s) M/S. Plr Chambers And Co., AOR
Mr. Gopal Sankaranarayanan, Sr. Adv.
Mr. Suhaan Mukerji, Adv.
Mr. Adarsh Kumar, Adv.
Mr. Sayandeep Pahari, Adv.
Mr. Tanmay Sinha, Adv.
Mr. Sudipta Bhattacharjee, Adv.
Mr. Abhishek Manchanda, Adv.
Mr. Shourya Dasgupta, Adv.
Ms. Trisha Chandran, Adv.
Ms. Tanya Srivastava, Adv.
Mr. Onkar, Adv.
Mr. Arjyadeep Roy, Adv.
Ms. Jhanvi Dubey, Adv.

Mr. Mukesh Kumar Maroria, AOR
Ms. Rohini Musa, AOR

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

Mr. Lalitendra Gulani, Adv.
Ms. Sneha Ghosh, Adv.
Ms. M Sarada, Adv.
Mr. Rajeev Gulani, AOR

Ms. Amrita Kumari, AOR
Mr. Nirmal Devnani, Adv.

Mr. Arvind Datar, Sr. Adv.

Mr. Mahesh Agarwal, Adv.
Mr. Vipin Jain, Adv.
Ms. Sayaree Basu Mallik, Adv.
Mr. Abhinabh Garg, Adv.
Mr. E. C. Agrawala, AOR

Mr. Shashank Tripathi, AOR
Mr. Anand Kumar V., Adv.
Mr. Aditya Kishor Tyagi, Adv.

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. Neha Choudhary, Adv.
Ms. Chetna Nayantara Rai, Adv.
Ms. Umang Motiyani, Adv.
Mr. Ayush Agarwal, Adv.
Mrs. Sanjanthi Sajan Poovayya, Adv.
Ms. Falguni Gupta, Adv.
Ms. Sanjanthi Sajan Poovayya, Adv.
Ms. Raksha Agarwal, Adv.

By Courts Motion, AOR

Mr. Balbir Singh, Sr. Adv.
Mr. Abhishek Malhotra, Sr. Adv.
Mr. Karan Sachdev, Adv.
Ms. Nishtha Chaturvedi, Adv.
Ms. Shivali Shah, Adv.
Ms. Shruti Mandora, Adv.
Mr. Shyam Gopal, AOR

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. Karan Talwar, Adv.
Mr. Prahlad Gadipelli, Adv.
Mr. Sandeep Sripada, Adv.
Mr. Siddhant Buxy, AOR

Mr. Shaurya Sahay, AOR
Mr. Pranay S. Chitale, Adv.
Ms. Smiti Verma, Adv.
Ms. Beleena Biju, Adv.

Mr. Anand Varma, AOR
Ms. Apoorva Pandey, Adv.
Ms. Adyasha Nanda, Adv.

M/S. Dharmaprabhas Law Associates, AOR
Mr. Awanish Kumar, Adv.
Mr. Sarthak Nema, Adv.

Mr. Vierat K Anand, Adv.
Mr. Kumar Shashank, Adv.
Mr. Harish Nadda, Adv.
Mr. Vikalp Singh, Adv.
Ms. Srishty Kaul, AOR

Mr. Vikram Nankani, Sr. Adv.
Mr. Prithwiraj Choudhuri, Adv.
Mr. Rajendra Barot, Adv.
Mr. Suresh Varanasi, Adv.
Mr. Dhirajkumar Totala, Adv.
Mr. Sagnik Chatterjee, Adv.
Ms. Harsha Uppal, Adv.
Ms. Gunjan Pandey, Adv.
Mr. Ajay Raj, Adv.
Mr. Rohan Satija, Adv.
Ms. Sonali Jain, AOR

Mr. Jay Sayta, Adv.
Mr. Akshat Gupta, Adv.
Ms. Yoothica Pallavi, AOR

Mr. Sudipta Bhattacharjee, Adv.
Mr. Jay Satya, Adv.
Mr. Onkar, Adv.
Mr. Rajat Mittal, AOR
Mr. Arjyadeep Roy, Adv.
Mr. Kumar Sambhav, Adv.
Ms. Shruti, Adv.

Mr. Suprateek Neogi, Adv.

Mr. N. Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Rupesh Kumar, Adv.
Mr. Annirudh Sharma -ii, Adv.
Mr. Udai Khanna, Adv.
Mr. V. C. Bharathi, Adv.
Mr. Chitvan Sinhal, Adv.

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. Falguni Gupta, Adv.
Ms. Umang Motiyani, Adv.
Mr. Ayush Agarwal, Adv.
Mrs. Sanjanthi Sajan Poovayya, Adv.
Ms. Raksha Agarwal, Adv.

Mr. Dhruv Mehta, Sr. Adv.
Ms. Pritha Srikumar Iyer, AOR
Mr. Pradeep Nayak, Adv.
Ms. Anupama Hebbar, Adv.
Mr. Sankeerth Vittal, Adv.
Mr. Karan Gupta, Adv.
Mr. Abhyudaya Shishodia, Adv.

M/S. Plr Chambers And Co., AOR
Dr. Abhishek Manu Singhvi, Sr. Adv.
Mr. Suhaan Mukerji, Adv.
Mr. Adarsh Kumar, Adv.
Mr. L Nidhiram Sharma, Adv.
Mr. Sayandeep Pahari, Adv.
Mr. Tanmay Sinha, Adv.
Mr. Sudipta Bhattacharjee, Adv.
Mr. Abhishek Manchanda, Adv.
Mr. Onkar, Adv.
Mr. Arjyadeep Roy, Adv.

Mr. Mukesh Kumar Maroria, AOR

Mr. Bhakti Vardhan Singh, AOR
Mr. Neeraj Kumar Srivastava, Adv.

Mr. Gurmeet Singh Makker, AOR

Mr. Sahil Bhalaik, AOR
Mr. Tushar Giri, Adv.
Mr. Siddharth Anil Khanna, Adv.
Mr. Ritik Arora, Adv.
Mr. Shivam Mishra, Adv.
Mr. Gowtham Polanki, Adv.
Ms. Gulshan Jahan, Adv.

Ms. Madhumita Bhattacharjee, AOR

Mr. Nikhil Goel, A.A.G.
Mr. Raj Singh Rana, A.A.G.
Mr. Akshay Amritanshu, AOR
Ms. Drishti Saraf, Adv.
Ms. Pragya Upadhyay, Adv.
Ms. Siddhi Gupta, Adv.
Mr. Naveen Goel, Adv.

Mr. Ninad Laud, Adv.
Mr. Zubin Dash, Adv.
Ms. Ishani Shekhar, Adv.
Mr. Dcosta Ivo Manuel Simon, AOR

Mr. Gopal Sankaranarayanan, Sr. Adv.
Mr. Prastut Mahesh Dalvi, AOR
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)