

ITEM NO.12

COURT NO.8

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) 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 Petitioner(s)
INTELLIGENCE (HQS) & ORS.

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

C.A. No. 6124-6131/2023 (XII)

FOR ADMISSION and I.R. and IA No.158091/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA No. 158091/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA No. 253459/2023 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

IA No. 95899/2023 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

C.A. No. 6144/2023 (IV-A)

FOR

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 46464/2022

FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA 95890/2023

IA No. 46464/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA No. 95890/2023 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

C.A. No. 6132-6143/2023 (IV-A)

FOR

FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA 183995/2022

IA No. 183995/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

W.P. (C) No. 1374/2023 (X)

FOR

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

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

IA No. 260847/2023 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

SLP (C) No. 1588-1592/2024 (XII)

IA No. 13817/2024 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA No. 13819/2024 - EXEMPTION FROM FILING O.T.

IA No. 21856/2024 - 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)

FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA 94118/2025

IA No. 94118/2025 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

T.C. (C) No. 35/2024 (III)
FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA
94327/2025
IA No. 94327/2025 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES
T.C. (C) No. 32/2024 (III)
FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA
93983/2025
IA No. 93983/2025 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES
T.C. (C) No. 30/2024 (III)
FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA
94324/2025
IA No. 94324/2025 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES
T.C. (C) No. 31/2024 (III)
FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA
94299/2025
IA No. 94299/2025 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES
T.C. (C) No. 33/2024 (III)
FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA
94073/2025
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)
FOR
FOR EX-PARTE STAY ON IA 133018/2024
FOR STAY APPLICATION ON IA 6635/2025
IA No. 133018/2024 - EX-PARTE STAY
IA No. 6635/2025 - STAY APPLICATION
W.P. (C) No. 447/2024 (X)
FOR
FOR STAY APPLICATION ON IA 146408/2024
IA No. 146408/2024 - STAY APPLICATION
W.P. (C) No. 429/2024 (X)
FOR
FOR STAY APPLICATION ON IA 142072/2024
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.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
 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
 FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA
 94208/2025
 IA No. 94208/2025 - PERMISSION TO FILE ADDITIONAL
 DOCUMENTS/FACTS/ANNEXURES
 W.P. (C) No. 545/2024 (X)
 FOR
 FOR STAY APPLICATION ON IA 195529/2024
 IA No. 195529/2024 - STAY APPLICATION
 W.P. (C) No. 605/2024 (X)
 FOR
 FOR STAY APPLICATION ON IA 216302/2024
 IA No. 216302/2024 - STAY APPLICATION
 W.P. (C) No. 568/2024 (X)
 FOR
 FOR STAY APPLICATION ON IA 201864/2024
 IA No. 201864/2024 - STAY APPLICATION
 W.P. (C) No. 541/2024 (X)
 FOR
 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
 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)

[TO
FOR STAY APPLICATION ON IA 226539/2024
IA No. 226539/2024 - STAY APPLICATION
W.P. (C) No. 720/2024 (X)
FOR ADMISSION
W.P. (C) No. 858/2024 (X)
FOR
FOR STAY APPLICATION ON IA 298188/2024
FOR EXEMPTION FROM FILING O.T. ON IA 298189/2024
FOR impleading party ON IA 2285/2025
FOR INTERVENTION/IMPLEADMENT ON IA 2285/2025
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)
FOR
FOR EX-PARTE STAY ON IA 67990/2025
IA No. 67990/2025 - EX-PARTE STAY
W.P. (C) No. 258/2025 (X)
FOR
FOR EX-PARTE STAY ON IA 82900/2025
IA No. 82900/2025 - EX-PARTE STAY
W.P. (C) No. 406/2025 (X)
FOR ADMISSION
IA No. 103371/2025 - STAY APPLICATION
W.P. (C) No. 412/2025 (X)
FOR ADMISSION
IA No. 103843/2025 - EX-PARTE STAY
T.C. (C) No. 30/2025 (XII)
FOR ADMISSION
W.P. (C) No. 467/2025 (X)
FOR ADMISSION
T.C. (C) No. 36/2025 (III)
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

T.C. (C) No. 37/2025 (XVI)
FOR ADMISSION
T.C. (C) No. 41/2025 (IV-A)
FOR ADMISSION
T.C. (C) No. 39/2025 (IV-A)
FOR ADMISSION
T.C. (C) No. 40/2025 (IV-A)
FOR ADMISSION
T.C. (C) No. 38/2025 (IV-A)
FOR ADMISSION
T.C. (C) No. 47/2025 (XII-A)
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T.C. (C) No. 57/2025 (XII-A)
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T.C. (C) No. 63/2025 (XII-A)
T.C. (C) No. 51/2025 (XII-A)
FOR ADMISSION
T.C. (C) No. 53/2025 (XII-A)
FOR ADMISSION
T.C. (C) No. 69/2025 (XII-A)
FOR ADMISSION
W.P. (C) No. 673/2025 (X)

IA No. 164463/2025 - EX-PARTE STAY
T.C. (C) No. 68/2025 (XII-A)
FOR ADMISSION
T.C. (C) No. 67/2025 (XII-A)
FOR ADMISSION
T.C. (C) No. 66/2025 (XII-A)

FOR ADMISSION

W.P. (C) No. 692/2025 (X)

IA No. 172590/2025 - APPROPRIATE ORDERS/DIRECTIONS

SLP(Cr1) No. 2213/2020 (II-A)

IA No. 28986/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA No. 101267/2020 - EXEMPTION FROM FILING O.T.

IA No. 101266/2020 - INTERVENTION APPLICATION

IA No. 41607/2020 - INTERVENTION/IMPLEADMENT

SLP(C) No. 12201/2024 (IX)

IA No.115804/2024-EXEMPTION FROM FILING O.T. and IA No.115813/2024-PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

Date : 07-08-2025 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. Sanjay Jhanwar, Sr. Adv.

Mr. Rahul Lakhwani, Adv.

Mr. Wilson Joy, Adv.

Ms. Shreya Jhanwar, Adv.

Mr. Shubham Jain, AOR

Mr. Jay Savla, Sr. Adv.

Ms. Amrita Kumari, AOR

Mr. Nirmal Devnani, Adv.

Mr. Rajiv Kumar Virmani, AOR

Mr. Shubham Pandey, Adv.

Mr. Raman Sharma, Adv.

Mr. Mukesh Kumar Maroria, AOR

Mr. Vivek Reddy, Sr. Adv.

Mr. Arvind Datar, Sr. Adv.

Mr. Mahesh Agarwal, Adv.

Mr. Anshuman Srivastava, Adv.

Mr. Vipin Jain, Adv.

Mr. Alok Yadav, Adv.

Ms. Sayaree Basu Mallik, Adv.

Mr. Sayaree Basu Mallik, Adv.

Mr. Abhinabh Garg, Adv.

Mr. Shivam Shukla, Adv.

Mr. Nanda Gopal Cuddapah, Adv.

Ms. Manavi Agarwal, Adv.
Ms. Saachi Awate, 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. Naveen Hegde , AOR
By Courts Motion, AOR

Mr. Tushar Hemani, Sr. Adv.
Mr. Mihir Joshi, Sr. Adv.
Ms. Vaibhavi Parikh, Adv.
Mr. Sandeep Singhi, Adv.
Mr. Shamik Bhatt, Adv.
Mr. Pranay Bhardwaj, Adv.
Ms. Anushree Prashit Kapadia, AOR

Ms. Pritha Srikumar Iyer, AOR
Mr. Sankeerth Vittal, Adv.
Mr. Abhyudaya Shishodia, Adv.

Mr. Ravindra Sadanand Chingale, AOR
Dr. Ravindra Chingale, Adv.
Ms. Sumbul Ausaf, Adv.
Dr. Rakesh Kumar, Adv.
Mr. Sanjay Kumar Mishra, Adv.

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 Bhattacharya, Adv.
Ms. Trisha Chandran, Adv.
Mr. Shourya Dasgupta, Adv.
Mr. Tushar Shrivastava, Adv.
Mr. Onkar, Adv.
Mr. Arjyadeep Roy, Adv.
Mr. Harsh Makhija, Adv.
M/s Plr Chambers And Co., AOR

Mr. Lalitendra Gulani, Adv.
Ms. Sneha Ghose, Adv.
Ms. Gayatri Srivastva, Adv.

Ms. M Sarada, Adv.
Mr. Rajeev Gulani, AOR

Mr. Bharat Raichandani, Adv.
Mr. Aneesh Mittal, AOR
Mr. Mahesh Raichandani, Adv.
Mr. Deepak Kumar Khokhar, Adv.
Mr. Maasir Javed, Adv.

Mr. Avi Singh, Sr. Adv.
Mr. Vineet Bhatia, Adv.
Mr. Devansh Srivastava, AOR
Mr. Ankit Banati, Adv.

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

Mr. Prateek Chadha, A.A.G.
Mr. D. L. Chidananda, AOR
Mr. Sreekar Aechuri, Adv.
Mr. Surbhi Soni, Adv.
Mr. Aniket Chauhan, Adv.

Ms. Rohini Musa, AOR

Mr. Ashwin Kumar D.s., Adv.
Mr. Ishan Roy Chowdhury, Adv.
Ms. Surbhi Mehta, AOR

Mr. Devanshu Yadav, Adv.
Ms. Anzu. K. Varkey, AOR
Mr. Deepak Singh, Adv.

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

Mr. S. S. Shroff, AOR

Mr. Tushar Mehta, Solicitor General
Mr. K. Parameshwar, Sr. Adv.

Mr. Aaditya Aniruddha Pande, AOR
Mr. Siddharth Dharmadhikari, Adv.
Mr. Shrirang B. Varma, Adv.
Mr. Bharat Bagla, Adv.
Mr. Sourav Singh, Adv.
Mr. Aditya Krishna, Adv.
Mr. Adarsh Dubey, Adv.
Ms. Chitransha Singh Sikarwar, Adv.

Mr. Parag Rao, Adv.
Ms. Ishani Shekhar, Adv.
Mr. Dcosta Ivo Manuel Simon, AOR

Mr. Harish N Salve, Sr. Adv.
Mr. V Sridharan, 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. Chetan Nayantara Rai, 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.
Ms. Anisha Arya, 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. Jay Sayta, Adv.
Mr. Akshat Gupta, Adv.
Ms. Yoothica Pallavi, AOR

Mr. Karan Talwar, Adv.
Mr. Prahlad Gadipelli, Adv.
Mr. Sandeep Sripada, Adv.

Mr. Siddhant Buxy, AOR
Ms. Shambhavi Padhye, Adv.

Mr. Tarun Gulati, Sr. Adv.
Mr. Jay Sayta, Adv.
Mr. Sudipta Bhattacharjee, Adv.
Mr. Onkar, Adv.
Mr. Vidushpat Singhania, Adv.
Mr. Rajat Mittal, AOR
Mr. Rishabh Prasad, Adv.
Mr. Harsh Makhija, Adv.
Mr. Arjyadeep Roy, Adv.
Ms. Anishka Gupta, Adv.
Mr. Suprateek Neogi, Adv.
Mr. Priyanshu, Adv.
Mr. Subham Kumar, Adv.
Mr. Krati Agrawal, Adv.

Mrs. Smiti Verma, Adv.
Mr. Pranay Shridhar Chitale, AOR
Ms. Beleena Biju, Adv.
Mr. Samyak Jain, Adv.
Mr. Nimish Sharma, Adv.

Mr. Bharat Gupta, AOR

Mr. Anand Varma, AOR

Mr. Kapil Sibal, Sr. Adv.
Mr. Amit Anand Tiwari, Sr. A.A.G.
Mr. Sabarish Subramanian, AOR
Mr. Arvind Srevatsa, Adv.
Ms. Aparajita Jamwal, Adv.
Ms. Jahnvi Taneja, Adv.
Ms. Devyani Gupta, Adv.
Ms. Tanvi Anand, Adv.
Ms. Abhilasha Shrawat, Adv.
Mr. Vishnu Unnikrishnan, Adv.
Mr. Veshal Tyagi, Adv.
Ms. Arpitha Anna Mathew, Adv.
Mr. K.s.badhrinathan, Adv.
Ms. Saushriya Havelia, Adv.
Mr. Pranjal Mishra, Adv.
Mr. Danish Saifi, Adv.

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

Mr. Kumar Shashank, Adv.
 Mr. Vierat K Anand, Adv.
 Ms. Shaivika Agarwal, Adv.
 Ms. Srishty Kaul, AOR

Dr. Abhishek Manu Singhvi, Sr. Adv.
 Mr. Vikram Nankani, Sr. Adv.
 Mr. Gopal Sankaranarayanan, Sr. Adv.
 Mr. Rajendra Barot, Adv.
 Mr. Suresh Varanasi, Adv.
 Dr. Dhirajkumar Totala, Adv.
 Mr. Sagnik Chatterjee, Adv.
 Ms. Harsha Uppal, Adv.
 Ms. Gunjan Pande, Adv.
 Mr. Rohan Satija, Adv.
 Mr. Tejas Raghav, Adv.
 Mr. Yash Johri, Adv.
 Mr. Vinayak Sharda, Adv.
 Ms. Sonali Jain, AOR

For Respondent (s) :

Mr. Harish N Salve, Sr. Adv.
 Mr. V Sridharan, Sr. Adv.
 Mr. Sajjan 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 Sajjan Poovayya, Adv.
 Ms. Raksha Agarwal, Adv.
 Ms. Nitum Jain, Adv.
 Ms. Anisha Arya, Adv.

Mr. Dhruv Mehta, Sr. Adv.
 Mr. C.a. Sundaram, Sr. Adv.
 Mr. Gopal Subramaniam, Sr. Adv.
 Ms. Pritha Srikumar Iyer, AOR
 Ms. Gauri Subramaniam, Adv.
 Mr. Jayavardhan Singh, Adv.
 Mr. Sankeerth Vittal, Adv.
 Mr. Abhyudaya Shishodia, Adv.
 Ms. Rohini Musa, Adv.
 Mr. Dhruv Garg, Adv.

Mr. Shubhranshu Padhi, AOR
Mr. Tarun Dua, AOR

Mr. Sajjan Poovayya, Sr. Adv.
Mr. Akhil Anand, Adv.
Mr. Akhil Anand, AOR
Mr. Durga Bose Gandham, Adv.
Mr. Durga Bose Ghandham, Adv.
Mr. Himanshu Vij, Adv.
Ms. Raksha Agarwal, Adv.
Mr. Palash Maheshwari, Adv.

Mr. Bhakti Vardhan Singh, AOR
Mr. Vikas Singh Jangra, Adv.
Mr. Pawan Kishore Singh, Adv.

Mr. Aaditya Aniruddha Pande, AOR
Mr. Mukesh Kumar Maroria, AOR
Mr. Gurmeet Singh Makker, AOR
Ms. Rohini Musa, AOR

Mr. Vivek Reddy, Sr. Adv.
Mr. Mukul Rohatgi, Sr. Adv.
Mr. Mahesh Agarwal, Adv.
Ms. Sayaree Basu Mallik, Adv.
Mr. Alok Yadav, Adv.
Mr. Rishi Agrawala,, Adv.
Mr. Abhinabh Garg, Adv.
Mr. Ankur Saigal, Adv.
Ms. Bedotroyi Gupta, Adv.
Mr. Anshuman Srivastava, Adv.
Mr. E. C. Agrawala, AOR
Mr. Nanda Gopal Cuddapah, Adv.
Mr. Shivam Shukla, Adv.
Ms. Saachi Awate, Adv.
Ms. Manavi Agarwal, Adv.

Ms. Madhumita Bhattacharjee, AOR
Ms. Debarati Sadhu, Adv.
Ms. Yoowanka Rymbai, Adv.
Mr. Anant, Adv.

Mr. Raj Singh Rana, A.A.G.
Mr. Samar Vijay Singh, AOR
Mr. Makrand Pratap Singh, Adv.
Ms. Sabarni Som, Adv.
Mr. Vaibhav Vikram Singh, Adv.
Mr. Aman Dev Sharma, Adv.
Mr. Gaj Singh, Adv.

Mr. T. V. Surendranath, Adv.
Mr. Ramendra Nath Makhal, Adv.
Mr. Kirtikar Sukul, Adv.

Mr. Sravan Kumar Karanam, AOR

Mr. Neeraj Kishan Kaul, Sr. Adv.
Ms. Mansi Sood, Adv.
Mr. Rajat Jariwal, Adv.
Ms. Prerna Singh, Adv.
Ms. Ayushi Khurana, Adv.
Mr. Dev Vijay Chand, Adv.
Mr. Raghav Agrawal, Adv.
Ms. Dhanya Krishna, Adv.
Mr. Sujoy Chatterjee, AOR

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. Sahil Bhalai, AOR
Mr. D. L. Chidananda, AOR

Mr. Nikhil Goel, A.A.G.
Mr. Akshay Amritanshu, AOR
Ms. Drishti Saraf, Adv.
Ms. Siddhi Gupta, Adv.
Mr. Naveen Goel, Adv.
Ms. Drishti Rawal, Adv.
Mr. Sarthak Shrivastava, Adv.
Mr. Mayur Goyal, Adv.

Dr. Abhishek Manu Singhvi, Sr. Adv.
Dr. Abhishek Manu Singvi, Sr. Adv.
Mr. Rakesh Dwivedi, Sr. Adv.
Mr. Gopal Sankaranarayanan, Sr. Adv.
Mr. Suhaan Mukerji, Adv.
Mr. Abhishek Manchanda, Adv.
Mr. Adarsh Kumar, Adv.
Mr. Sayandeep Pahari, Adv.
Mr. Tanmay Sinha, Adv.
Mr. Chandan Prakash Pandey, Adv.
Ms. Trisha Chandran, Adv.
Mr. L. Nidhiram Sharma, Adv.
For M/s. PLR Chambers And Co., AOR
Mr. Sudipta Bhattacharjee, Adv.

Mr. Onkar, Adv.
Mr. Arjyadeep Roy, Adv.
Mr. Eklavya Dwivedi, Adv.

Dr. Vinod Kumar Tewari, AOR
Mr. Pramod Tiwari, Adv.
Mr. Vivek Tiwari, Adv.
Ms. Priyanka Dubey, Adv.
Mr. Jitesh Sharma, Adv.
Mr. Jagadish Kumar Jha, Adv.
Mr. Amit Kumar Pandey, Adv.
Mr. Amit Bhardwaj, Adv.
Mr. Piyush Sardana, Adv.

Mr. Abhishek Malhotra, Sr. Adv.
Ms. Aanchal Tikmani, AOR

Mr. Pranav Sarthi, AOR

Mr. Dhruv Mehta, Sr. Adv.
Mr. C.a. Sundaram, Sr. Adv.
Mr. Gopal Subramaniam, Sr. Adv.
Ms. Pritha Srikumar Iyer, AOR
Ms. Gauri Subramaniam, Adv.
Mr. Jayavardhan Singh, Adv.
Mr. Sankeerth Vittal, Adv.
Mr. Abhyudaya Shishodia, Adv.
Ms. Rohini Musa, Adv.
Mr. Dhruv Garg, Adv.

M/S. Ap & J Chambers, AOR

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

Mr. Prastut Mahesh Dalvi, AOR

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

Post the matters for further arguments on 8-8-2025 as Part-
Heard.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)