

ITEM NO.21

COURT NO.9

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 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, 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 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 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 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  
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. 272/2025 (X)

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)

**FOR ADMISSION**

**T.C.(C) No. 55/2025 (XII-A)**

**FOR ADMISSION**

**T.C.(C) No. 54/2025 (XII-A)**

**FOR ADMISSION**

**T.C.(C) No. 46/2025 (XII-A)**

**FOR ADMISSION**

**T.C.(C) No. 57/2025 (XII-A)**

**FOR ADMISSION**

**T.C.(C) No. 49/2025 (XII-A)**

**FOR ADMISSION**

**T.C.(C) No. 50/2025 (XII-A)**

**FOR ADMISSION**

**T.C.(C) No. 65/2025 (XII-A)**

**FOR ADMISSION**

**T.C.(C) No. 52/2025 (XII-A)**

**FOR ADMISSION**

**T.C.(C) No. 64/2025 (XII-A)**

**FOR ADMISSION**

**T.C.(C) No. 58/2025 (XII-A)**

**FOR ADMISSION**

**T.C.(C) No. 60/2025 (XII-A)**

**FOR ADMISSION**

**T.C.(C) No. 56/2025 (XII-A)**

**FOR ADMISSION**

**T.C.(C) No. 61/2025 (XII-A)**

**T.C.(C) No. 62/2025 (XII-A)**

**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**

**Date : 24-07-2025 These matters were called on for hearing today.**

**CORAM :**

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Mr. Prastut Mahesh Dalvi, AOR

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

W.P.(C) No. 272/2025

De-tag the matter in the batch of these matters.

List the matter week commencing from 15<sup>th</sup> September, 2025.

In the meantime, revenue will file its reply.

List the matter(s) on 28.07.2025 for further arguments as a  
part heard.

(CHANDRESH)  
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)  
COURT MASTER (NSH)