

ITEM NO.39

COURT NO.11

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, 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. 194982/2023 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES, IA No. 173396/2024 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES, IA No. 167436/2024 - 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. 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)

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

(FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA 183995/202)

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)

W.P. (C) No. 1384/2023 (X)

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

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)

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 STAY APPLICATION ON IA 126042/2024 & FOR PERMISSION TO FILE
ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA 146322/2024)
T.C. (C) No. 34/2024 (III)
(FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA
94118/2025)
T.C. (C) No. 35/2024 (III)
(FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA
94327/2025)
T.C. (C) No. 32/2024 (III)
(FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA
93983/2025)
T.C. (C) No. 30/2024 (III)
(FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA
94324/2025)
T.C. (C) No. 31/2024 (III)
(FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA
94299/2025)
T.C. (C) No. 33/2024 (III)
(FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA
94073/2025)
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 EX-PARTE STAY ON IA 133018/2024 & FOR STAY APPLICATION ON IA
6635/2025)
W.P. (C) No. 447/2024 (X)
(IA No. 146408/2024 - STAY APPLICATION)
W.P. (C) No. 429/2024 (X)
(FOR STAY APPLICATION ON IA 142072/2024)
T.C. (C) No. 39/2024 (IV-A)
W.P. (C) No. 456/2024 (X)
(FOR STAY APPLICATION ON IA 150586/2024)
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 PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA
 94208/2025 DOCUMENTS/FACTS/ANNEXURES)
 W.P. (C) No. 545/2024 (X)
 (FOR STAY APPLICATION ON IA 195529/2024)
 W.P. (C) No. 605/2024 (X)
 (FOR STAY APPLICATION ON IA 216302/2024)
 W.P. (C) No. 568/2024 (X)
 (FOR STAY APPLICATION ON IA 201864/2024)
 W.P. (C) No. 541/2024 (X)
 (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 AND FOR EXEMPTION FROM FILING O.T.
 ON IA 957/2025)
 W.P. (C) No. 646/2024 (X)
 (FOR STAY APPLICATION ON IA 226539/2024)
 W.P. (C) No. 720/2024 (X)
 FOR ADMISSION
 W.P. (C) No. 858/2024 (X)
 (FOR STAY APPLICATION ON IA 298188/2024, FOR EXEMPTION FROM FILING
 O.T. ON IA 298189/2024, FOR impleading party ON IA 2285/2025)
 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 EX-PARTE STAY ON IA 67990/2025)
 W.P. (C) No. 258/2025 (X)
 (FOR EX-PARTE STAY ON IA 82900/2025)
 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)
W.P. (C) No. 418/2025 (X)
FOR ADMISSION
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

Date : 20-05-2025 These matters were called on for hearing today.

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

List the matters for further arguments on 21-5-2025 as
part-heard.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)