

ITEM NO.47+42+43+44+45+46

COURT NO.13

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) 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)

[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

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 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 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 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
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)
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 STAY APPLICATION ON IA 195529/2024
IA No. 195529/2024 - STAY APPLICATION

W.P.(C) No. 605/2024 (X)
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 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)

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 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 EX-PARTE STAY ON IA 67990/2025
IA No. 67990/2025 - EX-PARTE STAY

W.P.(C) No. 258/2025 (X)
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. 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

WITH

ITEM NO.42 Writ Petition(Civil) No 467/2025

WITH

ITEM NO.43 Writ Petition(s)(Civil) No. 406/2025
FOR ADMISSION IA No. 103371/2025 - STAY APPLICATION

WITH

ITEM NO. 44 Writ Petition(s)(Civil) No. 412/2025
IA No. 103843/2025 - EX-PARTE STAY
IA No. 110920/2025 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES

WITH

ITEM NO. 45 Transfer Case (Civil) No.36/2025
FOR ADMISSION

WITH

ITEM NO.46 Transfer Case (Civil) No.37/2025
FOR ADMISSION

Date : 06-05-2025 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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Mr. Ajay Singh, Adv.
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Item 42 Mr. Tarun Gulati, Sr. Adv.
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Mr. Rajat Mittal, AOR

Item 43 Mr. Naveen Hegde , AOR

Item 44 Mr. Harish N Salve, Sr. Adv.
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Mr. Ayush Agarwal, Adv.
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Item 45 By Courts Motion, AOR

Ms. Rohini Musa, AOR

Item 46

Ms. Rohini Musa, AOR

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Mr. Bhakti Vardhan Singh, AOR
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Item No.46 Mr. Gurmeet Singh Makker, AOR

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

List these matters for further arguments tomorrow, i.e. on
07.05.2025.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)