

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(s) 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 and 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 DIRECTION])

(WITH IA No. 177433/2023 - EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT, IA No. 76728/2024 - INTERVENTION APPLICATION, IA
No. 194982/2023 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES)

WITH

SLP(C) No. 10397/2024 (XIV)

(WITH IA No. 107670/2024 - EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)

W.P.(C) No. 268/2024 (X)

SLP(C) No. 11760/2024 (XIV)

(WITH IA No.120412/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

SLP(C) No. 13695/2024 (XIV)

(WITH IA No.138600/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

SLP(C) No. 13688/2024 (XIV)

(WITH IA No.138506/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

SLP(C) No. 13201/2024 (XIV)

(FOR ADMISSION)

SLP(C) No. 12214/2024 (XIV)

(WITH IA No.124359/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT and IA No.124363/2024-PERMISSION TO FILE LENGTHY LIST OF
DATES)

SLP(C) No. 13145/2024 (XIV)

(WITH IA No.132277/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.132278/2024-PERMISSION TO FILE LENGTHY LIST OF DATES)

SLP(C) No. 12705/2024 (XIV)

(WITH IA No.128163/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

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)

SLP(C) No. 15186/2024 (XIV)

(WITH IA No.136645/2024-CONDONATION OF DELAY IN FILING and IA No.136646/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 15185/2024 (XIV)

(WITH IA No.136440/2024-CONDONATION OF DELAY IN FILING and IA No.136438/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 15187/2024 (XIV)

(WITH IA No.135759/2024-CONDONATION OF DELAY IN FILING and IA No.135760/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

W.P.(C) No. 350/2024 (X)

(WITH IA No. 126042/2024 - STAY APPLICATION)

T.C.(C) No. 34/2024 (III)

SLP(C) No. 15188/2024 (XIV)

(WITH IA No.137164/2024-CONDONATION OF DELAY IN FILING and IA No.137165/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

T.C.(C) No. 36/2024 (IV-C)

T.C.(C) No. 39/2024 (IV-A)

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. 47/2024 (IV)
(FOR ADMISSION)**

**T.C.(C) No. 49/2024 (IV)
(FOR ADMISSION)**

**W.P.(C) No. 1374/2023 (X)
(WITH 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)
(WITH IA No. 260847/2023 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES)**

**SLP(C) No. 3112/2024 (XIV)
(WITH IA No. 30077/2024 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**SLP(C) No. 9609/2024 (XIV)
(WITH IA No. 87593/2024 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**SLP(C) No. 8104/2024 (XIV)
(WITH IA No. 82096/2024 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**SLP(C) No. 11099/2024 (XIV)
(WITH IA No. 115075/2024 - EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)**

**SLP(C) No. 11018/2024 (XIV)
(WITH IA No. 114034/2024 - EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT, IA No. 114033/2024 - PERMISSION TO FILE
ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)**

**SLP(C) No. 11875/2024 (XIV)
(FOR ADMISSION)**

**SLP(C) No. 11292/2024 (XIV)
(WITH IA No. 117209/2024 - EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT)**

**SLP(C) No. 11357/2024 (XIV)
(WITH IA No.117440/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**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)

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. (Civil) No(s).51/2024
(FOR ADMISSION)**

**T.C.(C) No. 54/2024 (XIV-A)
(FOR ADMISSION)**

**T.C.(C) No. 53/2024 (XIV-A)
(FOR ADMISSION)**

**T.C.(C) No. 52/2024 (XIV-A)
(FOR ADMISSION)**

SLP (C) No(s). 13940/2024

**(WITH IA No.140196/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**SLP(C) No. 14037/2024 (XIV)
(FOR ADMISSION and I.R. and IA No.141670/2024-EXEMPTION FROM FILING
C/C OF THE IMPUGNED JUDGMENT)**

**SLP(C) No. 13969/2024 (XIV)
(WITH IA No.140434/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**SLP(C) No. 14056/2024 (XIV)
(FOR ADMISSION and I.R. and IA No.142017/2024-EXEMPTION FROM FILING
C/C OF THE IMPUGNED JUDGMENT)**

**Diary No(s). 20875/2024 (XIV)
(WITH IA No.140660/2024-CONDONATION OF DELAY IN FILING and IA
No.140656/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**SLP(C) No. 14397/2024 (XIV)
(FOR ADMISSION)**

**SLP(C) No. 14269-14270/2024 (XIV)
(FOR ADMISSION and I.R.)**

Date : 18-07-2024 These matters were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE MANOJ MISRA

For Petitioner(s) Mr. Harish N Salve, Sr. Adv.
Mr. V Lakshmikumaran, Adv.
Ms. Charanya Lakshmikumaran, AOR
Ms. Apeksha Mehta, Adv.
Ms. Neha Choudhary, Adv.
Ms. Umang Motiyani, Adv.
Ms. Falguni Gupta, Adv.
Mr. Yogendra Aldak, Adv.
Mr. Sumit Khadaria, Adv.
Mr. Aayush Agarwal, Adv.

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

Mr. Mukesh Kumar Maroria, AOR

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

Mr. Arvind Datar, Sr. Adv.
Mr. Mahesh Agarwal, Adv.
Mr. Vipin Jain, Adv.
Ms. Sayaree Basu Mallik, Adv.
Mr. Abhinabh Garg, Adv.
Mr. Ram Nath, Adv.
Ms. Chitra Agarwal, Adv.
Ms. Manavi Agarwal, Adv.
Mr. E. C. Agrawala, AOR

By Courts Motion, AOR

Mr. R. Jawaharlal, Adv.
Mr. Mayank Kshirsagar, AOR
Ms. Anumita Verma, Adv.
Mr. Parth Sarathi, Adv.

Mrs. Vanita Bhargava, Adv.
Mr. Ajay Bhargava, Adv.
Ms. Nandita Chauhan, Adv.
M/S. Khaitan & Co., AOR

Mr. Shashank Shekhar, Adv.
Ms. Anuradha Dutt, Adv.
Mr. Tushar Joshi, Adv.
Mr. Ishant Sharma, Adv.
Ms. B. Vijayalakshmi Menon, AOR

Mr. Kamal Sawhney, Adv.
Mr. Deepak Thackur, AOR
Mr. Rishabh Mishra, Adv.
Ms. Aakansha Wadhvani, Adv.

Mr. Prem Kandpal, Adv.
Ms. Sakshi Bisht, Adv.
Ms. Shruti Garg, Adv.
Mr. Atharav Prabhakar, Adv.
Mr. Amrendra Kumar Singh, Adv.
Mr. Chetan Kumar Shukla, Adv.
Ms. Hemlata Rawat, AOR

Mr. Kishore Kunal, AOR
Ms. Ankita Prakash, Adv.
Mr. Anuj Kumar, Adv.

Mr. Gopal Sankaranarayanan, Sr. Adv.
Mr. Suhaan Mukerji, Adv.
Mr. Abhishek Manchanda, Adv.
Mr. Sandeep Chilana, Adv.
Mr. Sayandeep Pahari, Adv.
Mr. Tanmay Sinha, Adv.
Mr. Sudipta Bhattacharjee, Adv.
Mr. Onkar, Adv.
Mr. Arjyadeep Roy, Adv.
Ms. Jhanvi Dubey, Adv.
Ms. Tanya Srivastava, Adv.
Ms. Trisha Chandran, Adv.
M/S. Plr Chambers And Co., AOR

Mr. Raghav Shankar, Adv.
Mr. Rajendra Barot, Adv.
Mr. Suresh Varanasi, Adv.
Mr. Dhirajkumar Totala, Adv.
Mr. Sagnik Chatterjee, Adv.
Ms. Harsha Uppal, Adv.
Mr. Harsha Uppal, Adv.
Ms. Gunjan Pandey, Adv.
Mr. Rohan Satija, Adv.
Mr. Ajay Raj, Adv.
Ms. Sonali Jain, AOR

Mr. Sudipta Bhattacharjee, Adv.

Mr. Onkar, Adv.
Mr. Rajat Mittal, AOR
Mr. Arjyadeep Roy, Adv.

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Ms. Anushree Prashit Kapadia, AOR
Ms. Ekta Kundu, Adv.

Ms. Charanya Lakshmikumaran, AOR

Ms. Ishita Farsaiya, AOR
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Mr. Apoorv Shukla, Adv.
Ms. Ishita Farsaiya, Adv.
Ms. Prabhleen Shukla, Adv.
Ms. Vanshika Taneja, Adv.

Mr. Kumar Visalaksh, Adv.
Mr. Udit Jain, Adv.
Mr. Ajitesh Dayal Singh, Adv.
Mr. Pranav Bansal, Adv.
Mr. Abhishek Vikas, AOR

For Respondent(s)

Mr. N.Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V. C. Bharathi, Adv.
Mr. Rupesh Kumar, Adv.
Mr. Annirudh Sharma-ii, Adv.
Mr. Advitya Awasthi, Adv.
Mr. Arijit Prasad, Adv.
Mr. Udai Khanna, Adv.
Mr. Rajan Kumar Chourasia, Adv.
Mr. V.c. Bharathi, Adv.
Ms. Ruchi Gaur Narula, Adv.
Mr. Navanjay Mahapatra, Adv.
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Dr. Abhishek Manu Singhvi, Sr. Adv.
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Mr. Sankeerth Vittal, Adv.
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Mr. Abhyudaya Shishodia, Adv.
Mr. Keith Verghese, Adv.
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Ms. Madhumita Bhattacharjee, AOR
Srija Choudhury, Adv.

Mr. Ninad Laud, Adv.
Mr. Zubin Dash, Adv.
Mr. Ivo M.S. D'Costa, Adv.

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

- 1 Ms Charanya Lakshmikumaran, counsel appearing on behalf of some of the petitioners, has prepared a tabulated statement segregating 'gaming' matters from 'anti-profiteering' matters. The statement is reproduced below:

Sr. No.	Case Number	Parties	Category
4	SLP (C) No. 19366-19369/2023	Directorate General of Goods and Services Tax Intelligence (HQS) v. Gameskraft Technologies Private Limited	Gaming
4.1	SLP(C) No. 10397/2024	Anand Rathi v. Union of India Through Secretary	Anti-profiteering
4.2	W.P.(C) No. 268/2024	M/s. Baazi Networks Private Limited v. Union of India	Gaming
4.3	SLP(C) No. 11760/2024	Samsung India Electronics Pvt. Ltd. v. Union of India	Anti-profiteering
4.4	SLP(C) No. 13695/2024	Gillette India Ltd v. Union of India	Anti-profiteering
4.5	SLP(C) No. 13688/2024	Loreal India Private Limited v. Union of India	Anti-profiteering

4.6	SLP(C) No. 13201/2024	Philips India Limited v. Union of India	Anti-profiteering
4.7	SLP(C) No. 12214/2024	Abbott Healthcare Private Limited Vs. Union of India	Anti-profiteering
4.8	SLP(C) No. 13145/2024	Hindustan Unilever Limited v. Union of India	Anti-profiteering
4.9	SLP(C) No. 12705/2024	Reckitt Benckiser (India) Private Limited v. Union of India	Anti-profiteering
4.10	T.C.(C) No. 24/2024	Vision 11 Gaming Private Limited v. Union of India	Gaming
4.11	T.C.(C) No. 25/2024	NXGN Sports Interactive Private Limited v. Union of India	Gaming
4.12	T.C.(C) No. 26/2024	M/s. Playerzpot Media Pvt. Ltd. v. Union of India	Gaming
4.13	SLP(C) No. 15186/2024	Johnson And Johnson Pvt Ltd. v. Union of India	Anti-profiteering
4.14	SLP(C) No. 15185/2024	Johnson And Johnson Pvt Ltd v. Union of India	Anti-profiteering
4.15	SLP(C) No. 15187/2024	Jubilant Foodworks Limited v. Union of India	Anti-profiteering
4.16	W.P.(C) No. 350/2024	Omnibay Private Limited v. Union of India	Gaming
4.17	T.C.(C) No. 34/2024	Hardik Vinay Dhebar v. Union of India	Gaming
4.18	SLP(C) No. 15188/2024	Raymond Consumer Care Ltd v. Union of India	Anti-profiteering
4.19	T.C.(C) No. 36/2024	Gamepe Technologies Private Limited v. Union of India	Gaming
4.20	T.C.(C) No. 39/2024	Pacific Gaming Private Limited v. The State of Karnataka Rep. By The Commissioner	Gaming
4.21	T.C.(C) No. 41/2024	Deltatech Gaming Limited v. Union of India	Gaming
4.22	T.C.(C) No. 40/2024	Shivanandan Pare v. Union of India	Gaming
4.23	T.C.(C) No. 44/2024	My Team 11 Fantasy Sports Pvt. Ltd. v. Union of India	Gaming
4.24	T.C.(C) No. 43/2024	M/s. Blue Horzone Infotech LLP v. Union of India	Gaming
4.25	T.C.(C) No. 42/2024	M/s. Khud Ka Karobar Infotech Pvt Ltd v. Union of India	Gaming
4.26	T.C.(C) No. 45/2024	M/s. Joy Plus Technology Pvt. Ltd. v. Union of India	Gaming
4.27	T.C.(C) No. 47/2024	Witzeal Technologies Private Limited v. Union of India the Ministry of Finance, Through The Secretary	Gaming
4.28	T.C.(C) No. 48/2024	M/s. Jugador Technology Private Limited v. Union of India	Gaming
4.29	T.C.(C) No. 49/2024	M/s. Gridlogic Games Private Limited v. Union of India	Gaming
4.30	T.C.(C) No.	M/s. Rubik Cube Technology India	Gaming

	46/2024	Private Limited v. Union of India	
4.31	W.P.(C) No. 1374/2023	M/s. E-Gaming Federation v. Union of India	Gaming
4.32	W.P.(C) No. 1384/2023	Play Games 24 7 Private Limited v. Union of India	Gaming
4.33	SLP(C) No. 3112/2024	M/s. Excel Rasayan Private Limited v. Union of India	Anti-profiteering
4.34	SLP(C) No. 9609/2024	M/s. Manas Vihar Sahakari Awas Samiti Limited v. Union of India	Anti-profiteering
4.35	SLP(C) No. 8104/2024	M/s. Swati Realty v. Union of India	Anti-profiteering
4.36	SLP(C) No. 11099/2024	IFB Industries Ltd. v. National Anti-Profiteering Authority	Anti-profiteering
4.37	SLP(C) No. 11018/2024	Samsung India Electronics Pvt. Ltd. v. Union of India	Anti-profiteering
4.38	SLP(C) No. 11875/2024	Macrotech Developers Ltd. (Formerly Known As M/S Lodha Developers Limited) v. Union of India	Anti-profiteering
4.39	SLP(C) No. 11292/2024	M/s. Airmid Real Estate Limited v. Union of India	Anti-profiteering
4.40	SLP(C) No. 11357/2024	M/s. BPTP Limited v. Union of India	Anti-profiteering
4.41	W.P.(C) No. 300/2024	Federation of Indian Fantasy Sports v. Union of India	Gaming
4.42	T.C.(C) No. 27/2024	M/s. Rein Games Private Limited v. State of U.P.	Gaming
4.43	T.C.(C) No. 29/2024	Sachar Gaming Private Limited v. Union of India	Gaming
4.44	T.C.(C) No. 35/2024	Highstreet Cruises And Entertainment Private Limited v. Union of India	Gaming
4.45	T.C.(C) No. 32/2024	Hardik Vinay Debhar v. Union of India	Gaming
4.46	T.C.(C) No. 30/2024	Hardik Vinay Dhebar v. Union of India	Gaming
4.47	T.C.(C) No. 31/2024	Delta Corp Limited v. Union of India	Gaming
4.48	T.C.(C) No. 33/2024	Delta Pleasure Cruise Company Private Limited v. Union of India	Gaming
19	T.C.(C) No. 51/2024	Hardik Vinay Dhebar v. Union of India and Ors.	Gaming
19.1	T.C.(C) No. 54/2024	M/s. Agiledev Private Limited and Ors v. Additional Director DGGI Delhi Zonal Unit New Delhi and Ors.	Gaming
19.2	T.C.(C) No. 53/2024	Golden Gaming International Private Limited v. Union of India and Ors.	Gaming
19.3	T.C.(C) No. 52/2024	Delta Corp Limited and Anr. v. Union of India and Ors.	Gaming
20	SLP (C) No. 13940/2024	Procter and Gamble Home Products Pvt. Ltd. v. Union of India and Ors.	Anti-profiteering
20.1	SLP (C) No. 14037/2024	Procter and Gamble Hygiene and Health Care Ltd. v. Union of India and Ors.	Anti-profiteering

20.2	SLP (C) No. 13969/2024	Nestle India Ltd. v. Union of India and Ors.	Anti-profiteering
20.3	SLP (C) No. 14056/2024	Sharma Trading Company v. Union of India and Ors.	Anti-profiteering
20.4	Diary No. 20875/2024	Lite Bite Travels Foods Pvt. Ltd. v. Union of India and Ors.	Anti-profiteering
20.5	SLP (C) 14397/2024	M/s. Allergan Healthcare India Pvt. Ltd. (Now known as Abbvie Healthcare India Pvt. Ltd.) v. Union of India and Ors.	Anti-profiteering
20.6	SLP (C) No. 14269- 14270/2024	M/s. Lifestyle International Pvt. Ltd. v. Union of India and Ors.	Anti-profiteering

- 2 Mr N Venkataraman, Additional Solicitor General, states that he will have the statement duly verified within a week and intimate the Registry of the correctness of the statement. This may be communicated to the Court Master through email cmvc.dyc@gmail.com.
- 3 Rejoinder, if any, shall be filed on or before 30 July 2024.
- 4 If any further written submissions are to be filed, including in the Transferred Cases, they may be filed with the nodal counsel on or before 30 July 2024. The written submissions shall not exceed five pages each.
- 5 The nodal counsel shall email the updated written submissions with compilations in terms of the circular dated 3 April 2024 by 31 July 2024.
- 6 As regards 'anti-profiteering matters', Ms Charanya Lakshmikumaran and Mr Chandrashekhar, counsel, shall act as the nodal counsel to prepare the common compilations in terms of the circular dated 3 April 2024. This exercise shall be carried out on or before 30 July 2024. The compilations shall be emailed to the Court Master at cmvc.dyc@gmail.com.
- 7 The Registry shall list the matters under two different categories, namely, 'Gaming' matters and 'Anti-profiteering' matters for directions on 31 July 2024.

**(SANJAY KUMAR-I)
ADDITIONAL REGISTRAR**

**(SAROJ KUMARI GAUR)
ASSISTANT REGISTRAR**