ITEM NO.14 COURT NO.6 SECTION X

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Writ Petition(Civil) No.153/2026

FANMADE11 FANTASY SPORTS PRIVATE LIMITED Petitioner(s)

VERSUS

UNION OF INDIA & ORS. Respondent(s)

(IA No. 38760/2026 - EX-PARTE AD-INTERIM RELIEF)

WITH
W.P.(C) No. 174/2026 (X)
(FOR EX-PARTE STAY ON IA 44562/2026)

Date : 13-07-2026 These matters were called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) :
Mr. S. Muralidhar, Sr. Adv.
Mr. Kumar Visalaksh, Adv.
Mr. Udit Jain, Adv.
Mr. Jay Sayta, Adv.
Mr. Pranav Bansal, Adv.
Mr. Vibhor Sharma, Adv.
Mr. Vishnu Kant, AOR
Ms. Ninni Susan Thomas, Adv.

Mr. Lalitendra Gulani, Adv.
Ms. Niti Khana, Adv.
Mr. Mohit Pugalia, Adv.
Mr. Tanuj Kumar, Adv.
Ms. Sneha Ghosh, Adv.
Ms. Gayatri Shrivastav, Adv.
Ms. M Sarada, Adv.
Mr. Rajeev Gulani, AOR

For Respondent(s) :

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

Writ Petition(Civil) No.153/2026:-

1. The petitioner before us has invoked the writ jurisdiction of this Court under Article 32 of the Constitution and has prayed for

the following reliefs:-

> *"(a) Issue of a writ of certiorari or any other appropriate writ to quash the Show Cause Notice No. 1204/2025-26 dated September 30, 2025 issued by Respondent No. 2 to the Petitioner.*
>
> *(b) Pass an order of ad-interim stay, staying the proceedings initiated through Impugned SCN, viz. No. 1204/2025-26 dated September 30, 2025, issued by the Respondent No. 2 and direct Respondent No. 3 to not pass an order before the issues referred in instant petition are decided and refrain from adjudicating the Impugned SCN pending disposal of this writ petition, and thereby render justice.*
>
> *(c) Pass any such other order granting relief in favour of the Petitioner and against the Respondents, which this Hon'ble Court may deem fit in the facts and circumstances of the case."*

2. In view of the recent pronouncement of this Court in <u>"DIRECTORATE GENERAL OF GOODS AND SERVICES TAX INTELLIGENCE (HQS) & ORS. VERSUS GAMESKRAFT TECHNOLOGIES PRIVATE LIMITED AND ORS." etc.</u> (Civil Appeal Nos.8241-8244 of 2026 etc.) dated 27-5-2026, we need not now adjudicate this petition on merits.

3. The petitioner will have to appear before the Assessing Officer and ultimately if any final order of assessment is passed and the petitioner is aggrieved by the same, they may avail the remedy of Statutory Appeal provided under the Act.

4. With the aforesaid, this petition stands disposed of.

5. Pending applications, if any, also stand disposed of.

<u>W.P.(C) No. 174/2026:-</u>

1. The petitioner has invoked the writ jurisdiction of this Court under Article 32 of the Constitution and has prayed for the following reliefs:-

> *"a) Issue a writ, order or direction in the nature of certiorari quashing and setting aside the Impugned SCN dated 31.07.2024 issued by Respondent No. 3;*
>
> *b) Declare the entire proceedings initiated by Respondent No.3 against the Petitioner culminating in the Impugned SCN dated 31.07.2024, as contrary to law and quash and set aside the same;*
>
> *c) Alternatively, issue a writ, order or direction in the nature of mandamus prohibiting Respondents, their agents and servants from initiating any recovery proceedings with respect to the Impugned SCN;*

d) Hold that Rule 31A(3) of the GST Rules is ultra vires Article 246 and Article 366(12A) as well as section 9 read with Section 15 and Section 7 of GST Act;

e) Hold Notification No. 3/2018 - Central Tax dated 23.01.2018 and Notification No. 30/ST-2 dated 25.01.2018 is ultra vires Section 15 and Section 164 of the GST Act

f) Issue such other appropriate writ, order or directions as this Hon'ble Court may deem just and proper to issue in the circumstances of the case.

2. Dr. S. Muralidhar, the learned senior counsel appearing for the petitioner would submit that despite there being an interim order passed by this Court that no coercive steps shall be taken against the petitioner, the Assessing Officer proceeded with the hearing of the impugned show cause notice and passed the final order of assessment determining the tax liability of the petitioner to the tune of Rs.6.3 Crore.

3. We are of the view that since final order of assessment has already been passed, the petitioner may now prefer an appeal as provided under the Act.

4. It shall also be open for the petitioner to raise all contentions available to them in law before the appellate authority including the issue of revaluation and pre-deposit.

5. We grant four weeks time to the petitioner to prefer an appropriate Statutory Appeal against the final order of assessment.

6. With the aforesaid, this petition stands disposed of.

7. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
DEPUTY REGISTRAR

(POOJA SHARMA)
COURT MASTER (NSH)