

WP NO. 15671/2026 (T - RES)

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

[M/S P C MALLAPPA AND CO VS. UNION OF INDIA AND OTHERS]

09.06.2026

(VIDEO CONFERENCING)

CORAM: HON'BLE MR. JUSTICE B M SHYAM PRASAD

ORAL ORDER

Sri S Annamalai, the learned counsel for the petitioner, relying upon a series of decisions by the High Court of Andhra Pradesh, submits that the proceedings under Section 74 of the Central Goods and Services Tax Act, 2017 are commenced with unsigned Intimation and Show Cause Notices in Form GST DRC-01A and GST DRC-01 and that this would be fatal to the proceedings.

Sri Akash B Shetty and Sri Jeevan J Neeralgi, the learned counsels who are on record for the Authorities, are called upon to respond in the light of the afore.

While reserving liberty to the learned counsel for the petitioner to seek interim order on the next date of hearing, the office is directed to re-list this petition on **16.06.2026**.

(B M SHYAM PRASAD)
JUDGE