



W.P.No.1317 of 2022

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.10.2024

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.1317 of 2022

and

W.M.P.No.1433 of 2022

M/s.MSR Agencies,
Rep by its Proprietor Mr.M.S.Ravi Kumar,
No.174, Pammal Main Road,
Pammal,
Chennai – 600 075.

... Petitioner

Vs.

1.The Principal Commissioner of Customs (General),
No.60, Rajaji Salai, Custom House,
Chennai – 600 001.

2.The Inquiry Officer,
Assistant Commissioner of Customs (Import),
No.60, Rajaji Salai,
Custom House,
Chennai – 600 001.

... Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the entire records of the 1st respondent herein leading to the issuance of the Impugned Show Cause Notice under Regulation 17(1) of CBLR 2018, dated 12.01.2022, issued in F.No.OS.No.231/R-282/CBS, DIN No.20220173MV000000A663, by the 1st respondent and quash the same.

For Petitioner : Mr.A.K.Jayaraj

For Respondents : Mr.J.Vasu
Junior Standing Counsel

ORDER

Despite an order passed on 03.10.2024, the Revenue has not come forward with the file for perusal of this Court.

2. The petitioner in this Writ Petition has challenged the impugned Show Cause Notice dated 12.01.2022 bearing Reference F.No.OS.No.231/R-282/CBS issued under Regulations 17(1) of the Customs Brokers Licensing Regulations, 2018. The offence report which formed the basis of the above Show Cause Notice is the Order in



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Original No.76/2021-22/ADC/NS-V/CAC/JNCH issued to the Exporter namely M/s.Anil Enterprises vide F.No.S/26-Misc-155/2021-22/Gr.VA/JNCH dated 13.07.2021.

3. The said offence report was sent by Assistant Commissioner of Customs, Customs Broker Section, NCH, Mumbai – I and was addressed to the Deputy Commissioner of Customs, O/o.The Principal Commissioner of Customs, Chennai – VIII, 60, Rajaji Salai, Custom House, Chennai – 1 on 17.08.2021.

4. However, the impugned Show Cause Notice has been issued only on 12.01.2022 which is long after the expiry of period of limitation prescribed under Regulations 17(1) of the Customs Brokers Licensing Regulations, 2018. In paragraph No.7 of the counter affidavit, the respondents have stated that the aforesaid Order-in-Original which has been treated as an offence report was received by the Licensing Authority's office only on 18.10.2021 and therefore the limitation was expired only on 15.01.2022 and since the impugned notice has been



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issued on 12.01.2022 it has to be construed as having been issued within 90 days from the date of receipt of the offence report.

5. The learned counsel for the petitioner has relied on the decision of this Court rendered on 25.11.2021 in the case of ***M/s.Vimal Freight International Vs. The Principal Commissioner of Customs, Chennai – VIII and another***, wherein, also the offence report was received on 31.05.2021 by the office of the Deputy Commissioner of Customs and the Show Cause Notice was issued on 01.06.2021 beyond the period of 90 days stipulated under Regulations 17 of the Customs Brokers Licensing Regulations, 2018.

6. This Court had followed the decision of the Division Bench of this Court in the case of ***Santon Shipping Services Vs. The Commissioner of Customs and another***, which is a lead case, and followed by this Court repeatedly. Since the position of law stands settled in terms of the decision of the Division Bench of this Court in the case cited supra, I do not find any reasons to take a different stand in this Case.



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7. Accordingly, this Writ Petition stands allowed with the above observations. No costs. Consequently, connected writ miscellaneous petition is closed.

19.10.2024

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To

- 1.The Principal Commissioner of Customs (General),
No.60, Rajaji Salai, Custom House,
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- 2.The Inquiry Officer,
Assistant Commissioner of Customs (Import),
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C.SARAVANAN, J.

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