IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.06.2025

CORAM

THE HON'BLE Mr. JUSTICE ABDUL QUDDHOSE

W.P. No. 23042 of 2022
and
W.M.P. No. 22059 of 2022

M/s.GREEN GLOBAL LOGISTICS
Rep. By its Partner Mr.M.Saleem
No.98/100, East Madha Church Street
Royapuram, Chennai – 600013. … Petitioner

-vs-

1. The Principal Commissioner of Customs(General)
   No.60, Rajaji Salai, Custom House
   Chennai-600001.

2. The Inquiry Officer
   Deputy Commissioner of Customs
   No.60, Rajaji Salai, Custom House
   Chennai-600001. ... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, 1950, praying to issue a Writ of Certiorari, to call for the entire records of the first respondent herein leading to the issuance of the impugned show cause notice under Regulation 17(1) of CBLR 2018, dated 18.07.2022 issued in F.No.R-418/2017-CBS, DIN-20220773MV000005830D by the first respondent and quash the same as illegal, arbitrary, unfair and without jurisdiction.

For Petitioner : Mr.A.K.Jayaraj

For Respondents : Mr.Mohanamurali, SPC

ORDER

The petitioner has challenged the impugned show cause notice issued under Regulation 17 of the Customs Brokers Licensing Regulations, 2018. The petitioner contends that the impugned show cause notice dated 18.07.2022 has been issued beyond the period of 90 days from the date of the offence report and it is contrary to Regulation 17(1) of the CBLR, 2018 and hence, it is barred by limitation.

2. The learned Standing Counsel appearing for the respondents has placed before this Court the offence report dated 31.03.2022 which resulted in issuance of the impugned show cause notice dated 18.07.2022. He would submit that the offence report dated 31.03.2022 was received by the Customs Department on 19.04.2022 and therefore, the impugned show cause notice dated 18.07.2022 is well within the period of 90 days. He would further submit that the impugned show cause notice dated 18.07.2022 is therefore well within the period of 90 days from the date of offence report and therefore, the same

has been issued only in accordance with Regulation 17(1) of the CBLR 2018.

3. The learned counsel for the petitioner would submit that the petitioner is not aware about the issuance of the offence report dated 31.03.2022 by the Customs Department. According to the petitioner, the last page of the show cause notice dated 18.07.2022 has been fabricated by the respondents to suit their convenience.

4. When the respondents have placed before this Court documents to support their case that the offence report dated 31.03.2022 and subsequent show cause notice dated 18.07.2022 which is well within the period of 90 days from the date of offence report, the question of entertaining this writ petition challenging the show cause notice does not arise. Though the petitioner may contend that the show cause notice was issued beyond the period of 90 days from the date of offence report, they have to establish the same before the respondents through their reply. However, the contentions raised by the petitioner in this writ petition will have to be considered by the respondents before submitting the enquiry report. Only when the show cause notice has been issued contrary to the statutory provisions and has been issued without

authority under law and without jurisdiction and has pre-determined the issue, the question of interference by this Court under Article 226 of the Constitution of India will arise. The case on hand does not fall on any of the above mentioned categories.

5. In the case on hand, since the respondents have produced documents before this Court to show that the show cause notice was issued within a period of 90 days from the date of the offence report, though the said contention has been disputed by the petitioner, this Court cannot entertain this writ petition at this stage. Necessarily, the petitioner will have to submit a reply to the show cause notice stating whatever contentions they have raised in this writ petition and the said contention will have to be considered by the respondents before submitting the enquiry report.

6. For the foregoing reasons, this writ petition is disposed of by directing the petitioner to submit a reply to the impugned show cause notice within a period of two weeks from the date of receipt of a copy of this order raising all contentions that have been raised in this writ petition. On receipt of the said reply, the respondents shall submit an enquiry report, after giving due

consideration to the contentions of the petitioner, which have been raised in this petition as well as in the reply to be submitted by the petitioner on merits and in accordance with law. No costs. Consequently, connected Miscellaneous Petition is closed.

20.06.2025

Index: Yes/No
Internet: Yes/No
Speaking /Non-speaking order
NCC : Yes / No

Maya

To

1. The Principal Commissioner of Customs(General)
   No.60, Rajaji Salai, Custom House
   Chennai-600001.

2. The Inquiry Officer
   Deputy Commissioner of Customs
   No.60, Rajaji Salai, Custom House
   Chennai-600001.

ABDUL QUDDHOSE, J.

Maya

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