



WEB COPY



W.P.No.25477 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.12.2025

Coram

The Honourable **Mr. Justice Abdul Quddhose**

W.P.No.25477 of 2025

and

W.M.P.Nos.28633 & 28635 of 2025

M/s.Eiffel Logistics Pvt. Ltd.,

rep. by its Managing Director, Mrs.S.Jayasree.

...Petitioner

Vs.

The Principal Commissioner of Customs (General)

Chennai Customs Zone, 60, Rajaji Salai,

Customs House, Chennai – 600 001.

...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records pertaining to the impugned show cause notice dated 10.01.2025 in F.No.GEN/CB/SCN/34/2024-CBS issued under Regulation 17 of CBLR, 2018 by the respondents herein and to quash the same insofar as the petitioner is concerned, as the impugned show cause notice has been issued in gross violation of Regulation 17 (1) of the CBLR, 2018, which mandates the issuance of show cause notice within 90 days from the date of offence report and the non-compliance of the same vitiates the impugned show cause notice dated 10.01.2025 is without jurisdiction in terms of various judicial pronouncement rendered in this regard.



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For Petitioner : Mr.S.Baskaran

For Respondent : Mr.J.Harikrishna
Junior Panel Counsel

Order

This Writ Petition has been filed challenging the show cause notice dated 10.01.2025 issued by the respondent under Regulation 17 of the Customs Broker Licensing Regulations 2018.

2. The petitioner has challenged the said show cause notice on the ground that the same has been issued by the respondent without any authority under law.

3. According to the petitioner, as per Regulation 17 of CBLR 2018, a show cause notice has to be issued within 90 days from the date of the offence report. Since the offence report is dated 30.03.2024, the impugned show cause notice having been issued only on 10.01.2025, the same is beyond the period of 90 days and has to be quashed by this Court.



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4. A counter affidavit has been filed by the respondent before this Court contending that the time lines fixed under CBLR 2018 are only directory and not mandatory. However, the said contention has been rejected consistently through various orders passed by the learned Single Bench as well as by the Hon'ble Division Bench of this Court by holding that the time line fixed under CBLR 2018 are mandatory. The decisions relied on by the respondent passed by various other High Courts holding that the time line fixed under CBLR 2018 are directory has only got persuasive value before this Court. Since the learned Single Bench as well as the Hon'ble Division Bench of this Court have consistently held that timelines fixed under CBLR 2018 are mandatory in nature and not directory, necessarily, this Court will have to follow the said consistent decisions of this Court.

5. Admittedly, in the instant case, show cause notice has been issued by the respondent beyond the period of 90 days from the date of the offence report. The Offence report is dated 30.03.2024, whereas, the impugned show cause notice has been issued only on 10.01.2025, which is beyond the period of 90 days fixed under Regulation 17 of CBLR, 2018. As stated supra, since the time line fixed under CBLR 2018 are mandatory,



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necessarily, the impugned show cause notice dated 10.01.2025 has to be quashed by this Court since the same has been issued by the respondent beyond the timelines and hence is issued without authority under law.

6. Accordingly, the show cause notice dated 10.01.2025 issued by the respondent is hereby quashed. The Writ Petition is allowed. No costs. Consequently, connected Miscellaneous Petitions are closed.

16.12.2025

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Index : yes/no

Neutral Citation : yes/no

To

The Principal Commissioner of Customs (General)
Chennai Customs Zone, 60, Rajaji Salai,
Customs House, Chennai – 600 001.



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Abdul Quddhose,J.,

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