



WEB COPY

WP No. 3405 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2026

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 3405 of 2026 AND WMP NO. 3822 OF 2026

M/s. Eshwa Global Logistics Pvt Ltd

Rep. by its Director S.Selvam

..Petitioner(s)

Vs

The Commissioner
of Customs (General),
Customs House,
No. 60 Rajaji Salai,
Chennai 01

..Respondent(s)

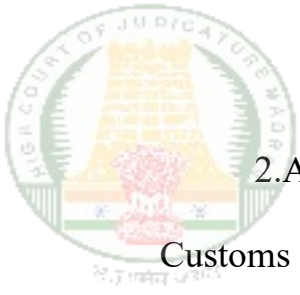
calling for the records pertaining to the impugned show Cause Notice No. 52/ 2025 dated 29.12.2025 issued by the respondent and quash the same.

For Petitioner(s): Mr.A.Mohamed Ismail

For Respondent(s): Ms.Revathi Manivannan

Order

This writ petition has been filed, challenging the impugned show cause notice dated 29.12.2025 issued under the Regulation 17 of CBLR 2018 for the purpose of revoking the petitioner's Customs Broking Licence.

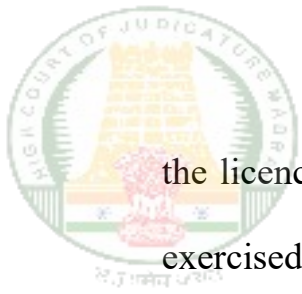


2. Admittedly, the petitioner's licence was earlier suspended by the Customs Department, which was put to challenge before this Court through another writ petition. It is an admitted fact that the petitioner is having the benefit of an order of interim stay of the operation of the suspension order passed against him, pursuant to the orders passed by this Court in the other writ petition filed by the very same petitioner.

3. Now, the petitioner has challenged the impugned show cause notice issued under Regulation 17 of the CBLR 2018, which provides for revocation of the Customs Brokers Licence. Even before the petitioner has submitted a reply to the impugned show cause notice, the petitioner has filed this writ petition. The petitioner apprehends that without furnishing to the petitioner the copies of all the supporting documents relied upon by the respondent including the confidential reports, the respondent may proceed to revoke the petitioner's licence, which would be detrimental to the petitioner's interest.

4. Ms. Revathi Manivannan, learned Senior Panel Counsel accepts notice on behalf of the respondent.

5. A show cause notice can be challenged only when the same is issued without any authority under law or the issue has been pre-determined. As per Regulation 17 of the CBLR 2018, the respondent has got the power to revoke



the licence of any Customs House Agent/Customs Broker. The respondent has exercised the power under Regulation 17 for the purpose of revoking the petitioner's licence by issuing the impugned show cause notice. Since the respondent has got the power to revoke the licence of any Customs House Agent in case of any violation committed by them under the Customs Act and its regulations, the question of interfering with the impugned show cause notice at this stage does not arise. However, the respondent will have to furnish to the petitioner all the supporting documents relied upon by them for revoking the petitioner's licence.

6. Once a request is made by the petitioner to the respondent for production of all the supporting documents, which are relied upon by the respondent for the purpose of revoking the petitioner's licence, necessarily, the respondent will have to furnish a copy of the same, so as to enable the petitioner to submit its explanation/objection. Since the impugned show cause notice cannot be challenged at this stage and the Regulation 17 also provides for safeguards to protect the interest of the petitioner which includes the right granted to the petitioner to seek for personal hearing and also to cross examine the witnesses relied upon by the respondent, this Court is not interfering with the impugned show cause notice.



7. The petitioner can make a request to the respondent through an interim reply calling for the respondent to furnish copies of all the supporting documents, relied upon by them for the purpose of revoking the petitioner's licence and once such a request is made, necessarily, the respondent shall furnish a copy of the same to the petitioner without fail, so as to enable the petitioner to send a detailed reply objecting to the contents of the impugned show cause notice containing allegations against the petitioner for the alleged violations committed by the petitioner under the Customs Act and the CBLR regulations. The respondent will have to consider all the objections raised by the petitioner in their reply submitted to the impugned show cause notice and only thereafter, after giving due consideration to those objections, shall pass final orders, on merits and in accordance with law by adhering to the principles of natural justice and after affording adequate personal hearings to the petitioner.

8. With the above directions, this writ petition is disposed of. Consequently, connected WMP is closed. No costs.

04-02-2026

VGA



To
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ABDUL QUDDHOSE J.

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