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W.P.No.2766 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 23.03.2026

Coram:

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

**W.P.No.2766 of 2026
and W.M.P.Nos.3018 & 3020 of 2026**

M/s.RASPN Shipping Services Pvt. Ltd.,
Old No.46, New No.91, Office No.3,
First Floor, Thambu Chetty Street,
Chennai – 600 001.
Rep. by its Director Mr.V.Ravi.

...Petitioner

Versus

- 1.The Commissioner of Customs (General),
Chennai Customs Zone, 60, Rajaji Salai,
Custom House, Chennai – 600 001.
- 2.The Inquiry Officer/Assistant Commissioner of Customs,
Drawback Section, Export Commissionerate,
Customs House, No.60,
Rajaji Salai, Chennai – 600 001.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records pertaining to impugned Show Cause Notice No.24/2025 dated 25.08.2025 issued vide F.No.GEN/CB/ACTN/31/2025-CBS, under Regulation 17(1) of CBLR, 2018 by the 1st Respondent and also, the Inquiry Report dated 13.01.2026 in F.No.GEN/CB/ACTN/31/2025-CBS, issued by the 2nd respondent as against the petitioner under Regulation 17(1) of CBLR, 2018 and to quash the same, in so far as, the impugned Show Cause Notice and Inquiry Report had been issued in gross violation of Regulation 17(1) & (5) of the CBLR, 2018 and



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also, the Circular issued by the Board and therefore, the same is without jurisdiction and authority of law and also in clear violation to the principles of natural justice and also, against the various judicial clear violation to the principles of natural justice and also, against the various judicial pronouncements rendered in this regard.

For Petitioner : Mr.S.Baskaran
For Respondents : Mr.K.S.Ramaswamy,
Senior Standing Counsel

ORDER

This Writ Petition has been filed by the Petitioner challenging the Show Cause Notice No.24/2025 dated 25.08.2025 issued by the 1st Respondent and Inquiry Report dated 13.01.2026 issued by the 2nd Respondent.

2. Before proceeding further, it may be relevant to note the following undisputed facts:

The Offence Report dated 09.04.2025 is stated to have been received by the office of 1st Respondent on 06.06.2025. Thereafter, 1st Respondent had issued a Show Cause Notice dated 25.08.2025 to the Petitioner, to which, Petitioner submitted its Reply vide Communication dated 26.09.2025. The Inquiry Officer has submitted the Inquiry Report on 13.01.2026.



3. The learned counsel for Petitioner submitted that the impugned Show Cause Notice and Inquiry Report have been primarily assailed on the ground that the same are barred by limitation as provided under Regulations 17(1) & 17(5) of the Customs Brokers Licensing Regulations, 2018 (hereinafter referred to as “CBLR, 2018”).

(a) As per Regulation 17(1) of the CBLR, 2018, a notice in writing to the Customs Broker shall be issued by the Principal Commissioner of Commissioner of Customs within a period of 90 days from the date of receipt of an Offence Report. In the present case, the Offence Report was issued on 09.04.2025, but, the Show Cause Notice has been issued on 25.08.2025 i.e., after a lapse of 138 days from the date of the Offence Report which is beyond the mandatory period of 90 days as stipulated under Regulation 17(1) of the CBLR, 2018.

(b) Further, as per Regulation 17(5) of the CBLR, 2018, an Inquiry Report shall be submitted within a period of 90 days from the date of issuance of the Show Cause Notice. In the present case, the Show Cause Notice was issued on 25.08.2025, but, the Inquiry Report was submitted only on 13.01.2026 i.e., after a lapse of 141 days from the date of issuance of the Show Cause Notice which is beyond the mandatory period of 90 days as stipulated under Regulation 17(5) of the CBLR, 2018.



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Therefore, the impugned Show Cause Notice and Inquiry Report are barred by limitation stipulated under Regulations 17(1) & 17(5) of the CBLR, 2018.

4. To a pointed question as to whether there is any dispute on the above dates, learned Senior Standing Counsel appeared on behalf of Respondents submitted that there is no dispute with regard to the above dates. However, the learned Senior Standing Counsel contended that though the Offence Report was issued on 09.04.2025, it was officially received by the competent authority on 06.06.2025 and the Show Cause Notice was issued on 25.08.2025, which is well within the 90 days period prescribed under Regulation 17(1) of the CBLR, 2018. Therefore, there is no violation of the statutory timeline.

5. In any view, the proceedings shall stand vitiated, inasmuch as the Inquiry Report ought to have been prepared within 90 days from the date of issuance of Show Cause Notice in terms of Section 17(5) of CBLR, 2018. However, the same was submitted after a lapse of 141 days from the date of issuance of Show Cause Notice. Thus, non adherence of period stipulated under Regulation 17(5) of CBLR, 2018 vitiates the entire proceedings.



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6. When it was pointed out that this Court has already held that the timelines prescribed in Regulations 17(1) and 17(5) of CBLR, 2018 are mandatory, whether there are any reasons to depart when it comes to the timelines stipulated under Regulation 17 of CBLR, 2018, learned Senior Standing Counsel appeared for Respondent has placed reliance on the judgment of Kerala High Court in *M/s.Cargo Care International Vs. Commissioner of Customs dated 02.12.2024*, wherein, it has held that inasmuch as the consequences are not provided, the provision should be construed as directory.

7. As stated *supra*, this Court in a series of cases, while considering the Regulation 17(1) of CBLR, 2018, has held that the timelines prescribed under the Regulations are mandatory. In the case of *Santon Shipping Services Vs. The Commissioner of Customs* reported in *2017 (10) TMI 621 (Mad)*, the Division Bench of this Court reiterated that the timelines prescribed under CBLR, 2018 are mandatory.

8. In that view of the matter, this Court is inclined to follow the judgment of the Division Bench of this Court. Accordingly, the impugned



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Show Cause Notice dated 25.08.2025 and the Inquiry Report dated 13.01.2026 are quashed.

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9. In the result, this Writ Petition stands allowed. No costs.

Consequently, connected Miscellaneous Petitions are closed.

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Index : Yes/No

Speaking Order (or) Non-Speaking Order

To

- 1.The Commissioner of Customs (General),
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- 2.The Inquiry Officer/Assistant Commissioner of Customs,
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MOHAMMED SHAFFIQ, J.

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