



WEB COPY

WP No. 19506 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-03-2026

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THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

**WP No. 19506 of 2025
and WMP.No.21806 of 2025**

M/s.Eiffel logistics Pvt. Ltd.,
(CB PAN No.AAECE1545K),
Rep. By its Managing Director Mrs.S.Jayasree
Om Sri Ram Plaza, No.75, Room No.57,
3rd Floor, Thambu Chetty Street, Mannady,
Chennai-600 001

..Petitioner(s)

Vs

1.The Principal Commissioner of Customs,
General Commissionerate,
Chennai Customs zone, Custom House,
No.60, Rajaji Salai, Chennai-600 001

2.The Inquiry Officer,
Deputy Commissioner of Customs,
Import Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai-600 001

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of 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 No.Nil/2025 under Regulation 17 of the Customs Broker Licensing Regulations (CBLR), 2018, dated 21.03.2025, issued in F.No.GEN/CB/ACTN/89/2024-CBS by the first respondent and quash the same as illegal, arbitrary, unfair and without jurisdiction and beyond limitation.



For Petitioner(s): Mr.A.K.Jayaraj

For Respondent(s): Ms.Pooja Jain
Junior Standing Counsel

ORDER

This Writ Petition has been filed challenging the impugned Show cause order dated 21.03.2025 on the ground that it was made beyond the period stipulated under Regulation 17(1) of Customs Brokers Licensing Regulations, 2018 (hereinafter referred to as CBLR, 2018).

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

The Offence Report is dated 19.11.2024, which is stated to have been received on 11.12.2024. Thereafter, Show Cause Notice came to be issued on 21.03.2025.

3. The limited ground on which the impugned Show cause notice is challenged is that the same ought to have passed within a period of 90 days from the date of submission of Offence Report (i.e) 90 days from 19.11.2024, if not on 11.12.2024, in which event, it would expire on 18.02.2025 or 10.03.2025. However, Show cause notice has been passed only on 21.03.2025



and thus beyond the period stipulated under Regulation 17(1) of CBLR, 2018.

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4. To a pointed question as to whether there is any dispute on the above dates, learned counsel appearing for respondent would submit that there is no dispute with regard to the above dates.

5. 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 and if there are any reasons to depart when it comes to the timelines stipulated under Regulation 17 of CBLR, 2018, learned counsel appearing for respondent would place reliance on the judgment of Kerala High Court in *M/s. Cargo Care International vs. Commissioner of Customs* dated 02.12.2024, wherein it was held that inasmuch as the consequences are not provided, the provision should be construed as directory.

6. As stated supra, this Court in a series of cases, while considering 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)], this Court reiterated that the timelines prescribed under the Regulations are mandatory.



7. In that view of the matter, this Court is inclined to follow the judgement of the Division Bench of this Court. Accordingly, the impugned Show cause notice dated 21.03.2025 is set aside as having been passed beyond the timelines prescribed under Regulation 17(1) of CBLR, 2018.

8. In the result, this Writ Petition stands disposed of. No Costs. Consequently, connected miscellaneous petition is closed.

10-03-2026
(1/3)

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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MOHAMMED SHAFFIQ, J.

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To

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