IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-03-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.21475 of 2025
and
W.M.P. Nos.24258 and 24260 of 2025

M/s.Indian Shipping Services,
Old No. 88, New No 181,
2nd Floor Linghi Chetty Street,
Chennai-600 001.
By its Partner K.Raghunathan

..Petitioner(s)

Vs

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

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for a writ of Certiorari calling for the records pertaining to 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 respondent herein and to quah the same, in so far as the petitioner is concerned, as the impugned show cuase notice had 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 reprt and the non-compliance of the same vitiates the impugned show cause notice dated 10.01.2025, which is without jurisdiction, in terms of various judicial pronouncement rendered in this regard.

For Petitioner(s): Mr.S.Baskaran

For Respondent(s): Mr.J.Vasu
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 of 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.

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 upon by the respondent passed by various other High Courts holding that the timeline 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, 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 prescribed under Regulation 17(1) of CBLR 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 stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

24-03-2026

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

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

MOHAMMED SHAFFIQ J.

MKA

W.P. No.21475 of 2025

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