



WEB COPY

WP No. 22114 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-02-2026

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

WP No. 22114 of 2025

AND

WMP NO. 24879 OF 2025

M/s.Pentagon Shipping Services,
No.5 Moore Street, Chennai 600 001.
Rep By Proprietor E.V.Subrmanian

Petitioner(s)

Vs

The Commissioner Of Customs,
General Commissionerate,
Chennai Custom Zone, 60 Rajaji Salai,
Custom House, Chennai 600 001.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for records pertaining to the impugned Show Cause Notice No.16/2025 dated 06.06.2025 in F No. GEN/CB/621/2024-CBS issued under Regulation 17(1) of CBLR, 2018 by the respondent herein and to quash the same in so far as the impugned show cause 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 report and the non compliance of the same vitiates the impugned show cause notice dated 06.06.2025, which is without jurisdiction in terms of various judicial pronouncement rendered in this regard.



WEB COPY

WP No. 22114 of 2025



For Petitioner(s): Mr.S.Baskaran
For Respondent(s): M/s.J.Vasu,
Junior Panel Counsel

ORDER

This writ petition has been filed challenging the impugned show cause notice dated 06.06.2025 issued by the respondent under the Regulation 17(1) of CBLR, 2018.

2.The petitioner has challenged the impugned show cause notice on the ground of violation of Regulation 17(1) of CBLR, 2018, which mandates the issuance of show cause notice within 90 days from the date of offence report. Learned counsel for the petitioner relies upon the decisions rendered by this Court including the decision rendered by the Hon'ble Division Bench of this Court dated 13.10.2017 passed in C.M.A.No.730 of 2016 in the case of ***Santon Shipping Services Vs.The Commissioner of Customs.*** This Court has consistently held in various decision that the timelines fixed under CBLR, 2018 is mandatory. Since the timelines fixed under CBLR, 2018, is mandatory, learned counsel for the petitioner would submit that the impugned show cause notice which was issued beyond the period of 90 days from the date of offence report, is not valid under law and the same has to be quashed.



3.A counter has been filed by the respondent reiterating that, the petitioner had committed violation under CBLR, 2018 and therefore, they have to be penalised as per CBLR, 2018. They have also stated that the timelines fixed under CBLR, 2018, are only directory as held by the decisions of the High Courts of Kerala, Bombay, Karnataka and Rajasthan.

4.However, this Court is bound by the judgment rendered by the Hon'ble Division Bench of this Court in the case of ***Santon Shipping Services Vs. The Commissioner of Customs*** referred to supra, wherein it has been held that the timelines fixed under CBLR, 2018 are mandatory. This Court has been consistently holding that timelines fixed under CBLR, 2018 are mandatory. It is also not in dispute that the impugned show cause notice dated 06.06.2025 was issued by the respondents beyond the period of 90 days from the date of offence report.

5.In view of the same, this Court is of the considered view that the impugned show cause notice dated 06.06.2025 is not valid under law as the same has been issued beyond the period of 90 days from the date of offence report. Therefore, the contention of the respondents that the timelines fixed under CBLR, 2018 is only directory and not mandatory has to be rejected by this Court.



6. For the foregoing reasons, this Court is of the considered view that since the impugned show cause notice has been issued beyond the period of 90 days from the date of offence report, it is in violation of Regulation 17(1) of CBLR, 2018. Thus, the impugned show cause notice dated 06.06.2025 has to be quashed and this writ petition will have to be allowed.

7. Accordingly, the impugned show cause notice dated 06.06.2025 issued by the respondent is hereby quashed and the writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

05-02-2026

rst

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



WP No. 22114 of 2025



To

The Commissioner Of Customs,
General Commissionerate, Chennai
Custom X zone, 60 Rajaji Salai,
Custom House, Chennai 600 001.



WEB COPY

WP No. 22114 of 2025



ABDUL QUDDHOSE J.
rst

WP No. 22114 of 2025
AND

WMP NO. 24879 OF 2025

05-02-2026