IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-03-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.44581 of 2025
and
W.M.P. Nos.49740 and 49741 of 2025

M/s.Eiffel Logistics Pvt., Ltd.,
(CB No.R-359-CBS, PAN No.AAECE1545K),
Rep. by its Managing Director Mrs.S.Jayasree,
No.56 and 54 (20 and 21)
Room No.18, 1st Floor, North Beach Road,
4th Lane, Clive Battery, Chennai -600 001.

..Petitioner(s)

Vs

1. The Commissioner of Customs (General)
   Chennai-VIII, Chennai Customs Zone,
   Custom House, No.60, Rajaji Salai,
   Chennai-600 001.

2. The Inquiry Officer,
   Assistant Commissioner of Customs,
   Import Commissionerate, Custom House,
   No.60, Rajaji Salai, 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 entire records of the 1st Respondent herein leading to the issuance of the impugned Show Cause Notice No.34/2025 under Regulation 17(1) of the Customs Broker Licensing Regulations (CBLR) 2018, dated 26.09.2025 issued in F.No.(GEN/CB/ACTN/18/2024-CBS, by the 1st Respondent and quash the same.

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

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

ORDER

The present writ petition is filed challenging the Show Cause Notice No.34 of 2025 issued under Regulation 17(1) of the Customs Brokers Licensing Regulations, (hereinafter referred to as "CBLR, 2018") dated 26.09.2025 on the premise that the show cause notice is issued beyond the period prescribed under Regulation 17(1) of the CBLR, 2018.

2. Petitioner would submit that they are Customs Brokers holding Customs Broker license No.R-359-CBS issued by the Commissioner of Customs, Customs House, Chennai, the license is valid upto 18.02.2026. Petitioner also transacts businesses in the jurisdiction of Chennai, Mumbai, Nhava Sheva, Gujarat and few other locations under Regulation 7(3) of the CBLR. 2018. While so, a common offence report dated 05.03.2024 was received in the office of the Principal Commissioner of Customs, Chennai Customs House, on 06.03.2024 from Assistant Commissioner, CBS Mudra alleging, on the basis of Bill of Entry bearing No.9892525 dated 30.01.2024 that goods imported were misdeclared by M/s.Digen Traders and the Bill of Entry was filed by the Customs House Agent M/s.Sagar Shipping Services. Thereafter, a communication dated 26.02.2024 was received from the DRI, Zonal Unit, Ahmedabad, setting out the role of Customs Broker (CHA) relating

to the above imports for action at the respondent's end. The relevant portions is extracted hereunder:

*"**Role of M/s Eiffel Logistics Pvt. Ltd, Gandhidham& M/s Vansh Logistics & Co, Gandhidham***

4.3 Further, during course of inquiry it was noticed importer i.e. M/s Digen Trader, had earlier filed Bill of entry, bearing no. 8666817 dated 07.11.2023 at Mundra Port for import of base oil, under CHA Code AAECE1545KCH003 which was filed by Customs Broker M/s Eiffel Logistics Pvt. Ltd, Gandhidham. Accordingly, statement of Branch Head Shri Umesh Vishwanath Nenvani of M/s Eiffel Logistics Pvt. Ltd, Gandhidham was recorded under section 108 of customs Act 1962, wherein he stated that he had received the reference of the said importer through one of his employee Shri Lalabhai Ganeshbhai Rabari; that the KYC documents were also received without signature and without self-attestation; that he accepted, that they had not received the proper KYC and also did not verify the address of the said importer. He also failed to produce the whereabouts of the importer. Further inquiry in the matter of the earlier consignment imported vide bill of entry no. 8666817 dated 07.11.2023 is under progress.

4.3.1 Shri UmeshVishwanathNenvani also stated in his statement that he is director in M/s Vansh Logistics & Co.; that he does not have any custom broker licence in the name of M/s Vansh Logistics & Co.; that through this company provides the service related to freight forwarder and also provide the Customs clearance service to their clients through Customs Broker firm M/s Eiffel Logistics Pvt Ltd; that there is no formal agreement between M/s Vansh Logistics & Co. and M/s Eiffel Logistics Pvt. Ltd. Shri

Umesh Vishwanath also did not contact the importer before filing Bill of entry through CHA firm M/s Eiffel Logistics Pvt. Ltd. which shows gross negligence on their part. The said facts about negligence were accepted by Umesh Vishwanath Nenvani. As per open source information, it is gathered that M/s Vansh Logistics & Co, Gandhidham claims themselves as Custom Clearing service provider for Import and Export consignments at Mundra&Kandla Port.

4.3.2 It transpires from the statement and documents submitted by the Shri Umesh Vishwanath Nenvani, Branch Head of M/s Eiffel Logistics Pvt. Ltd and Director of freight forwarder firm M/s Vansh logistics Pvt. Ltd. That the Customs Broker 1.e. Eiffel Logistics pvt Ltd, did not comply with obligation under CBLR. He also failed to submit the whereabouts of the importer during his statement."

3. Importantly, the respondents herein vide communication dated 05.03.2024, had addressed to the Deputy Commissioner of Customs had recorded that the letter dated 26.02.2024 is being attached along with the offence report. Further, in the order of suspension dated 14.06.2024 vide order No.9 of 2024, it is recorded that the common offence report dated 05.03.2024 was received by the office on 06.03.2024 by the Assistant Commissioner, CBS, Mundra. The relevant portions is extracted hereunder:

"2.2. A common offence report dated 05.03.2024 in F.No.GEN/CB/SUS/4/2024-CB-O/o Commr-Cus-Mundra was received in this office on 06.03.2024 from Assistant Commissioner, CBC, Mundra."

4. In this regard, it may be relevant to refer to Regulation 17(1) of CBLR, 2018, which reads as under:

> ***<u>"17. Procedure for revoking license or imposing penalty-</u>***
>
> *(1) The Principal Commissioner of Commissioner of Customs shall issue a notice in writing to the Customs Broker within a period of ninety days from the date of receipt of an offence report, stating the grounds on which it is proposed to revoke the license or impose penalty requiring the said Customs Broker to submit within thirty days to the Deputy Commissioner of Customs or Assistant Commissioner of Customs nominated by him, a written statement of defense and also to specify in the said statement whether the Customs Broker desires to be heard in person by the said Deputy Commissioner of Customs or Assistant Commissioner of Customs."*

5. It is incumbent on the authority concerned to issue a show cause notice within 90 days from the date of receipt of the offence report dated 05.03.2024, however, the impugned show cause notice is issued on 26.09.2025, i.e., much after the period of 90 days has expired. The issue as to whether the period of 90 days prescribed in Regulation 17(1) of CBLR 2018, is regulatory or mandatory and whether any proceedings initiated after the period prescribed under Regulation 17(1) of CBLR 2018 would be valid or would be vitiated as being barred by limitation is no longer *res-integra.* 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.

6. In that view of the matter, this Court is inclined to follow the judgement of the Division Bench of this Court. This Court has no hesitation in finding that the impugned order is clearly bad for not adhering to the timelines prescribed under Regulation 17(1) of CBLR 2018. Accordingly, the impugned order dated 26.09.2025 is set aside as having been passed beyond the timelines prescribed under Regulation 17(1) of CBLR, 2018.

7. In the result, the writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

18-03-2026

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

To:

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   Chennai-VIII, Chennai Customs Zone,
   Custom House, No.60, Rajaji Salai,
   Chennai-600 001.

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

MOHAMMED SHAFFIQ J.

MKA

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