



WEB COPY

WP No. 20555 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

WP No. 20555 of 2026

&

WMP NOs. 22097 & 22098 OF 2026

M/s.Boss Shipping Agencies Pvt. Ltd.,
No.14, 1st Floor, Jaffer Street
Mannady, Chennai 600001.
Rep. by its Manager (Operation) and
Authorized Signatory Mr.V.Sethuraman.

..Petitioner

Vs

1. The Commissioner Of Customs (general)
Chennai Customs Zone,
No.60 Rajaji Salai
Customs House, Chennai 600001.
2. The Inquiry Officer / Deputy Commissioner Of
Customs (audit)
Audit Commissionerate
No.60 Rajaji Salai
Customs House, Chennai 600001.

..Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records pertaining to impugned show cause notice No.14/2026 dated 18.02.2026 in F.No.GEN/CB/ACTN/35/2023-CBS issued under Regulation 17(1) of CBLR, 2018 by the 1st respondent and also the Inquiry Report dated 14.05.2026 issued by the 2nd respondent as against the petitioner under Regulation 17(5) of CBLR 2018 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 and the inquiry Report had violated Reg.17(4) of CBLR and therefore the same is without jurisdiction and authority of law and also in clear violation to the



principles of natural justice in terms of various judicial pronouncement rendered in this regard.

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For Petitioner(s): Mr.S.Baskaran

For Respondent(s): Mr.Sai Srujan Tayi
SCGSC

ORDER

Mr.Sai Srujan Tayi, learned Senior Central Government Standing Counsel, takes notice for the Respondents.

2. There shall be an order of Interim stay till 08.06.2026.

3. It is made clear that if the interim order is not extended beyond 08.06.2026, it will automatically expire.

4. Post this case on 08.06.2026.

GV/MSR

27-05-2026



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To

1. The Commissioner Of Customs (general)
Chennai Customs Zone,
No.60 Rajaji Salai
Customs House, Chennai 600001.
2. The Inquiry Officer / Deputy Commissioner Of Customs (audit)
Audit Commissionerate
No.60 Rajaji Salai
Customs House, Chennai 600001.



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G.R.SWAMINATHAN J.

GV/MSR

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