



WEB COPY

WP No. 20555 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

WP No. 20555 of 2026

and

WMP.No.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.

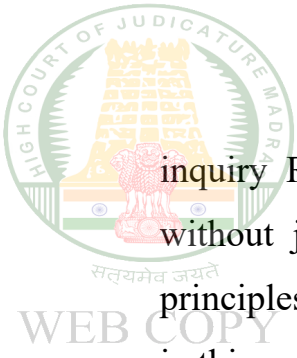
..Petitioner

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

Writ Petition filed under Article 226 of Constitution of India seeking for issuance of Writ of Certiorarified Mandamus 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.

For Petitioner(s): Mr.S.Baskaran

ORDER

Post on 16.06.2026. Interim order already granted is extended till then.

2. Registry is directed to print the name of Standing Counsel for the respondents.

08-06-2026

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

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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M.DHANDAPANI, J.

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