



W.P.No.28408 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 16.03.2026

WEB COPY

Coram:

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

**W.P.No.28408 of 2025
and W.M.P.Nos.31817 & 31822 of 2025**

M/s.Lotus International Services,
CB License No.R/613/2018 CHA
PAN AFZZPK7264C,
No.24, 1st Floor, Narayana Sarang Garden Street,
Chennai – 600 001.

...Petitioner

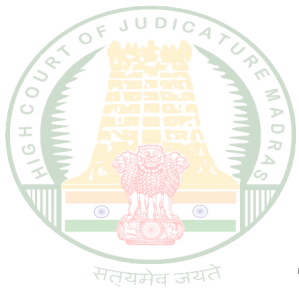
Versus

The Commissioner of Customs (General)
& Licensing Authority,
Chennai Customs VIII Commissionerate,
Custom House, 60 Rajaji Salai,
Chennai – 600 001.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the records connected with Order in Original No.113536/2025 dated 13.06.2025 passed by the Respondent herein and to quash the same for having been passed without jurisdiction, contrary to law and in gross violation to the principles of natural justice.

For Petitioner	:	Mr.N.Viswanathan
For Respondents	:	Mr.T.Nalinidhar, Junior Standing Counsel



ORDER

WEB COPY

This Writ Petition has been filed by the Petitioner challenging the Order in Original No.113536/2025 dated 13.06.2025 passed by the Respondent, revoking the Petitioner's license, forfeiting the Petitioner's security deposit to the tune of Rs.5,00,000/- and imposing penalty of Rs.50,000/- on the Petitioner.

2. Before proceeding further, it may be relevant to note the following undisputed facts:

The Offence Report dated 14.12.2022 is stated to have been received by the office of Respondent on 20.06.2024. Thereafter, Respondent had issued a Show Cause Notice dated 17.12.2024 to the Petitioner, to which, Petitioner submitted its Reply vide Communication dated 24.01.2025. The Inquiry Officer has sent the Inquiry Report dated 28.02.2025 to the Petitioner, in response to which, the Petitioner submitted its Representation on 09.05.2025. Subsequently, the Respondent has passed the impugned order on 13.06.2025.

3. The impugned order has been assailed on the limited ground that the same is barred by limitation as provided under Regulation 17(7) of the



Customs Brokers Licensing Regulations, 2018 (hereinafter referred to as

“CBLR, 2018”). As per Regulation 17(7) of the CBLR, 2018, an order revoking the license of the Customs Broker shall be passed within a period of 90 days from the date of submission of the Inquiry Report. In the present case, the Inquiry Report was submitted on 28.02.2025, but, the impugned order has been passed only on 13.06.2025 i.e., after a lapse of 104 days from the date of submission of Inquiry Report. Therefore, the impugned order is barred by the limitation stipulated under Regulation 17(7) of the CBLR, 2018.

4. To a pointed question as to whether there is any dispute on the above dates, learned Junior Standing Counsel appeared on behalf of Respondent submitted that there is no dispute with regard to the above dates.

5. When it was pointed out that this Court has already held that the timelines prescribed in Regulations 17(1) and 17(5) of CBLR, 2018 are mandatory and if there are any reasons to depart when it comes to the timelines stipulated under Regulation 17 of CBLR, 2018, learned Junior Standing Counsel appeared for Respondent has placed reliance on the judgment of Kerala High Court in *M/s.Cargo Care International Vs.*



W.P.No.28408 of 2025

Commissioner of Customs dated 02.12.2024, wherein, it has held that

inasmuch as the consequences are not provided, the provision should be construed as directory. Importantly, the judgment of Kerala High Court was delivered in the context of Regulation 17(1) of CBLR, 2018.

6. As stated *supra*, this Court in a series of cases, while considering the 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)**, the Division Bench of this Court reiterated that the timelines prescribed under the Regulations are mandatory.

7. In that view of the matter, this Court is inclined to follow the judgment of the Division Bench of this Court. Accordingly, the impugned order dated 13.06.2025 passed by the Respondent is set aside.

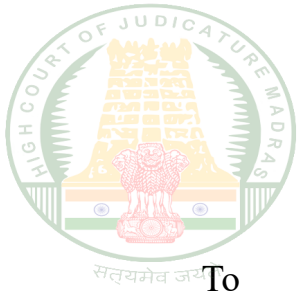
8. In the result, this Writ Petition stands allowed. No costs. Consequently, connected Miscellaneous Petitions are closed.

16.03.2026

mrr

Index : Yes/No

4/6



W.P.No.28408 of 2022

To
WEB COPY

The Commissioner of Customs (General)
& Licensing Authority,
Chennai Customs VIII Commissionerate,
Custom House, 60 Rajaji Salai,
Chennai – 600 001.



WEB COPY



W.P.No.28408 of 2025

MOHAMMED SHAFFIQ, J.

mrr

W.P.No.28408 of 2025

16.03.2026