

W.P.No.25457 of 2026

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.07.2026

CORAM

THE HONOURABLE MR.JUSTICE HEMANT CHANDANGOUDAR

W.P.No.25457 of 2026

and WMP.Nos.27745 & 27747 of 2026

M/s. EIFFEL LOGISTICS PVT. Ltd.,
1st Floor, North Beach Road, 4 Line,
Clive Battery, V.O.C. Nagar,
Chennai-600 001 Rep. by its Managing
Director Mrs. S. Jayasree

Petitioner(s)

Vs

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

2.The Inquiry Officer /Asst.
Commissioner of Customs (General)
General Commissioner, Customs House,
No.60 Rajaji Salai, Chennai-600 001.

Respondent(s)

Prayer: This Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to impugned Show Cause Notice dated 18.02.2026 in F.No.GEN/CB/ACTN/3/2026-CBS issued under Regulation 17(1) of CBLR, 2018 issued by the 1st Respondent and



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also the Inquiry Report dated 18.05.2026 in F.No.GEN.CB/Misc/62/2026-A/M-

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O/o-Comm-Cus-Chennai issued by the 2nd respondent herein and to quash the same, in so far as the impugned show cause Notice and inquiry Report had been issued in gross violation of Regulations under the CBLR, 2018 and also Circular issued by the Board and therefore, the same is without jurisdiction and authority of Law and also in clear violation to the principles of natural justice and also against the various judicial pronouncements rendered in this regard.

For Petitioner : Mr.S.Baskaran

For Respondents : Mr.K.S.Ramaswamy
Senior Standing Counsel

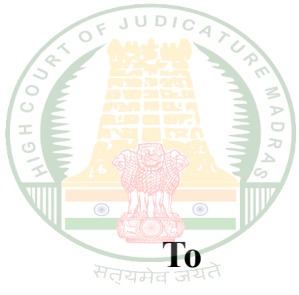
ORDER

Post the matter after three weeks.

2. Interim order already granted by this Court is extended until further orders.

15.07.2026

dna



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To

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Commissioner of Customs (General)
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HEMANT CHANDANGOUDAR.J.,

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