

W.P.No.25480 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 16.03.2026

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Coram:

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

**W.P.No.25480 of 2025
and W.M.P.Nos.28636 & 28638 of 2025**

M/s.B S M Logistics,
(CB No.R-445/CHA and PAN No.AASFB4638H)
Rep. by its Partner Mr.N.Kamaleshwaran,
No.7, VOC Street, Meenambakkam,
Chennai – 600 027.

Presently at: No.7, Kamarajar Street, Meenambakkam,
Chennai – 600 027.

...Petitioner

Versus

- 1.The Commissioner of Customs (General),
(General Administration Commissionerate),
Chennai Customs Zone, Custom House,
No.60, Rajaji Salai, Chennai – 600 001.
- 2.The Inquiry Officer,
Assistant / Deputy Commissioner of Customs,
Custom House, No.60, Rajaji Salai,
Chennai – 600 001.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India
praying for issuance of a writ of certiorari to call for the entire records of the
1st Respondent herein leading to the issuance of the impugned Order-in-
Original No.113741/2025 in GEN/CB/ACTN/60/2024-CBS,
DIN-20250673MV0000665607 dated 27.06.2025 under Regulation 14 read
with Regulation 17 & 18 of Customs Brokers Licensing Regulations, 2018
1/6



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by the 1st Respondent and quash the same as illegal, arbitrary, unfair, unreasonable, perverse and in clear abuse of process of law and has been violation of principles of natural justice.

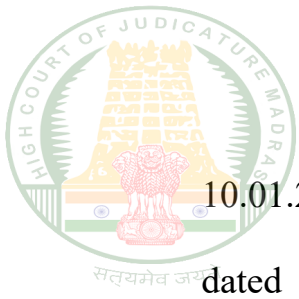
For Petitioner : Mr.A.K.Jayaraj
For Respondents : Mr.J.Harikrishna,
Junior Panel Counsel

ORDER

This Writ Petition has been filed by the Petitioner challenging the Order-in-Original No.113741/2025 in GEN/CB/ACTN/60/2024-CBS, DIN-20250673MV0000665607 dated 27.06.2025 passed by the 1st 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 18.10.2024 is stated to have been received by the office of 1st Respondent on 24.09.2024. Thereafter, 1st Respondent had issued a Show Cause Notice dated 17.12.2024 to the Petitioner, to which, Petitioner submitted its Reply vide Communications dated



10.01.2025 & 13.03.2025. The 2nd Respondent has sent the Inquiry Report dated 12.04.2025 to the Petitioner on 21.04.2025, in response to which, Petitioner submitted its Representation on 07.05.2025. Subsequently, 1st Respondent has passed the impugned order on 27.06.2025.

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3. The impugned order has been assailed on the limited ground that the Inquiry Report is barred by limitation as provided under Regulation 17(5) of the Customs Brokers Licensing Regulations, 2018 (hereinafter referred to as “CBLR, 2018”). As per Regulation 17(5) of the CBLR, 2018, the Inquiry Report shall be submitted within a period of 90 days from the date of issuance of a show cause notice. In the present case, the Show Cause Notice was issued on 17.12.2024, but, the Inquiry Report was made ready on 12.04.2025 i.e., after a lapse of 116 days from the date of issuance of Show Cause Notice. Therefore, the Inquiry Report is hit by the limitation stipulated under Regulation 17(5) of the CBLR, 2018.

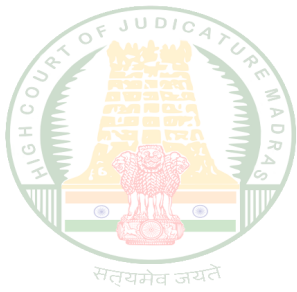
4. To a pointed question as to whether there is any dispute on the above dates, learned Junior Panel Counsel appeared on behalf of Respondents submitted that there is no dispute with regard to the above dates.



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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 Panel Counsel appeared for Respondents has placed reliance on the judgment of Kerala High Court in *M/s.Cargo Care International Vs. 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.



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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 27.06.2025 passed by the 1st Respondent is set aside.

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

16.03.2026

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Index : Yes/No

To

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MOHAMMED SHAFFIQ, J.

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