



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 29-01-2026**

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**THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE**

**WP No. 27861 of 2025**

**AND**

**WMP NO. 31203 OF 2025**

1. M/s.Shriwin Shipping And Logistics  
Door No.76/80, Moore Street Chennai-  
600 001 Rep By Its Partner  
Mr.G.Nathavel

Petitioner(s)

Vs

1. The Principal Commissioner Of  
Customs (general)  
Chennai Customs Zone, No.60, Rajaji  
Salai, Custom House, Chennai- 600  
001.

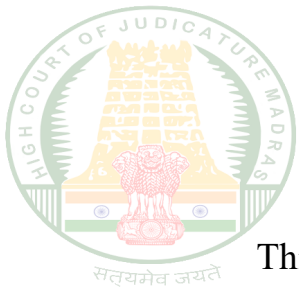
Respondent(s)

**PRAYER**

Calling for the records pertaining to the order in Original No.113023/ 2025 dated 07.04.2025 passed by the respondent herein under Reg. 17 of CBLR, 2018, in so far as the imposition of penalty of Rs.15,000/- under Regulation 18 of CBLR, 2018 is concerned and to quash the same, as the said impugned order had been passed without jurisdiction and authority of law and without following the due procedures of law and the Regulations under CBLR, 2018 and in gross violation to the principles of Natural justice and the fundamental rights guaranteed to the petitioner under the constitution and thus render Justice.

For Petitioner(s): Mr.S.Baskaran

For Respondent(s): Mr.J.Vasu,JPC For Respondent



## ORDER

This writ petition has been filed challenging the impugned order in original dated 07.04.2025 passed by the respondent on the ground that the impugned order in original has been passed by total non application of mind to the fact that the timelines fixed under the Customs Brokers Licensing Regulations, 2018 are mandatory in nature and they have to be strictly adhered to.

2. According to the petitioner, the timelines fixed under Regulation 17 of the Customs Brokers Licensing Regulations, 2018 has not been adhered to by the respondent and they have also not adhered to circular No.9/2010 issued by the Central Board of Excise and Customs (CBEC), New Delhi and in view of the same, the impugned order in original has to be quashed.

3. As per Customs Brokers Licensing Regulations, 2018, the whole proceedings has to be completed within a total period of nine months from the date of the offence report. In the case on hand, even if the show cause notice dated 27.06.2024 issued by the respondent is taken as the offence report, the entire proceedings ought to have been completed on or before 26.03.2025 in terms of the Board circular No.9/2010 referred to supra, which stipulates overall time limit of nine months to complete the entire proceedings. But, admittedly, the impugned order came to be passed only on 07.04.2025, beyond the period of



nine months from the date of the offence report.

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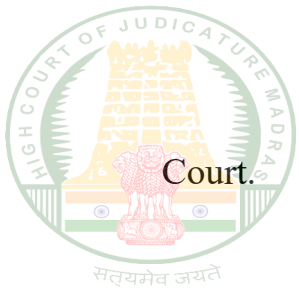
4. In the case on hand, the inquiry report is dated 26.08.2024 and therefore, the impugned order ought to have been passed on or before 25.11.2024. But the same has been passed only on 07.04.2025, which is admittedly beyond the timelines fixed under Regulation 17 (7) of the Customs Brokers Licensing Regulations, 2018.

5. Eventhough a counter has been filed by the respondent stating that the timelines fixed under the Customs Brokers Licensing Regulations, 2018 are only directory in nature and not mandatory as held by the decisions rendered by some other High Courts in India, the said contention cannot be accepted by this Court in view of the fact that the Division Bench of this Court in its Judgment rendered on 13.10.2017 in the case of M/s.Santon Shipping Services Vs. The Commissioner of Customs, Tuticorin and Another, has held that the timelines fixed under Customs Brokers Licensing Regulations, 2018 are mandatory and they have to be strictly adhered to. The said decision of the Division Bench of this Court has also been followed by this Court in various other matters involving the similar issue of non-adherence to the timelines fixed under CBLR, 2018. In all those cases, since the timelines were not adhered to by the respondents, this Court has consistently held that since the timelines are mandatory in nature, the impugned orders have to be quashed.



6. The respondent had relied upon various decisions rendered by other High Courts in their counter filed before this Court, stating that since the timelines fixed under the Customs Brokers Licensing Regulations, 2018 are only directory in nature, the question of quashing the impugned order does not arise. But at the same time, they have also not disputed the fact through their counter that this Court has consistently held that the timelines fixed under Customs Brokers Licensing Regulations, 2018 are mandatory in nature. Since this Court is bound by the Division Bench Judgment rendered by this Court in the case of M/s.Santon Shipping Services Vs. The Commissioner of Customs, Tuticorin and another referred to supra, this Court has to necessarily quash the impugned order in original, since, admittedly, the timelines fixed under Regulation 17 (7) of the Customs Brokers Licensing Regulations, 2018 has not been adhered to by the respondent under the impugned proceedings as the timelines are declared to be mandatory by the Division Bench of this Court.

7. The decisions relied upon by the respondent through their counter filed before this Court has no bearing in so far as the Madras High Court is concerned, since the Madras High Court has consistently held through various decisions including the decision rendered by the Division Bench of this Court in the case of M/s.Santon Shipping Services Vs. The Commissioner of Customs, Tuticorin and Another that the timelines fixed under CBLR, 2018 are mandatory and the said view has not also been overruled by the Honourable Supreme



**WEB COPY** 8. For the foregoing reasons, since the timelines have not been adhered to by the respondent, which is also not disputed by the respondent through their counter filed before this Court and since the timelines are mandatory, necessarily the impugned order in original has to be quashed and the writ petition has to be allowed.

9. Accordingly, the impugned order dated 07.04.2025 passed by the respondent is hereby quashed and this writ petition is allowed. No Costs.

**29-01-2026**

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

To

1. The Principal Commissioner Of  
Customs (general)  
Chennai Customs Zone, No.60, Rajaji  
Salai, Custom House, Chennai- 600  
001.



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**ABDUL QUDDHOSE J.**

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