



## ***Aadrikaa Law Offices (ALO)- IDT Tax I Arbitration I Litigation***

**Date: 09.10.2025**

# **Extended Timeline for enforcement of BIS for MSME Domestics Manufacturer will also apply on Imports by MSME says Madras High Court**



*This Article has been written by Shri Ravi Shekhar Jha, Advocate based in New Delhi. The views expressed are based on his interpretation of the law. He can be reached at his email id [intelconsul@gmail.com](mailto:intelconsul@gmail.com) or on his Mobile +91-9999005379.*

The Madras High Court, in a significant ruling on September 25, 2025, disposed of a writ petition filed by M/s. Alankar Shipping and Trading Co. P. Ltd, directing the Customs Department to assess and clear imported goods without insisting on a Bureau of Indian Standards (BIS) Registration Certificate. The judgment, delivered by Honourable Justice, brought clarity to the applicability of the Plywood and Wooden Flush Door Shutters (Quality Control) Order, 2024, particularly concerning imports by Micro, Small, and Medium Enterprises (MSMEs).

### **Background of the Case**

The petitioner, M/s. Alankar Shipping and Trading Co. P. Ltd, represented by its Managing Director, had imported 3,456 sheets of packing plywood from Vietnam, valued at USD 24,896.96. The goods arrived at Chennai on August 13, 2025, under a bill of lading dated July 29, 2025. The petitioner filed a writ petition under Article 226 of the Constitution of India, seeking a Writ of Mandamus to direct the Customs Department to assess and clear the goods covered under Bill of Entry No. 3836297 dated August 12, 2025, without requiring a BIS Registration Certificate.

The petitioner argued that the Quality Control Order (QCO), which mandates the use of standard marks, came into force on February 28, 2025, but its provisions were postponed until August 28, 2025. As a recognized Micro Enterprise under the MSME classification, the petitioner claimed exemption from the BIS requirement until the postponed date. However, the Customs Department refused to grant this exemption, citing a communication from the Ministry of Commerce and Industry dated March 19, 2025, which stated that the additional time period for compliance granted to MSMEs does not apply to imports.

## **Key Arguments**

The petitioner contended that the QCO does not differentiate between domestic production and imports, and the exemption granted to MSMEs should apply equally to imported goods. The petitioner also highlighted that similar goods imported by another importer had been assessed and cleared without the BIS certificate, raising concerns about inconsistency in the Customs Department's approach.

On the other hand, the respondents argued that the relaxation for MSMEs under the QCO was intended only for domestic production and not for imports. They relied on the March 19, 2025, communication from the Ministry of Commerce and Industry, which clarified that the additional time period for compliance does not extend to imported goods.

## **Court's Observations**

Justice carefully examined the provisions of the Bureau of Indian Standards Act, 2016, and the QCO. The court noted that the BIS Act does not distinguish between domestic production and imports, and the requirement for a BIS Registration Certificate applies equally to both. The court further observed that the communication from the Ministry of Commerce and Industry, which sought to differentiate between domestic production and imports, was violative of the provisions of the BIS Act. It was emphasized that a circular or notification cannot override the scope of the governing statute.

The court held that the relaxation granted to MSMEs under the QCO until August 28, 2025, should apply to the petitioner, as the enactment does not differentiate between domestic producers and importers. The court also pointed out that the Customs Department's refusal to assess and clear the goods based on the March 19, 2025, communication was not sustainable.

## **Court's Decision**

The Madras High Court directed the Customs Department to assess and clear the goods covered under Bill of Entry No. 3836297 dated August 12, 2025, without insisting on the BIS Registration Certificate. The court ordered the Customs Department to complete the process within two weeks from the date of receipt of the order copy.

## **Conclusion**

This judgment is a landmark decision that upholds the rights of MSMEs under the Bureau of Indian Standards Act, 2016, and the Quality Control Order, 2024. It reinforces the principle that circulars or notifications cannot override statutory provisions and ensures that MSMEs are not unfairly discriminated against in the import process. The ruling is expected to provide much-needed clarity and relief to MSMEs engaged in international trade, ensuring a level playing field for both domestic producers and importers.

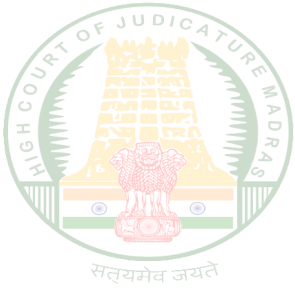
**Source: Madras High Court**

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

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**DATED: 25-09-2025**

CORAM

**THE HONOURABLE MR JUSTICE N. ANAND VENKATESH**

**WP No. 34907 of 2025**

M/s.Alankar Shipping and Trading Co. P. Ltd  
Rep. by its Managing Director,  
Shri. Ramesh Nalliah,  
No.121/30, Jawaharlal Nehru Salai,  
100 Feet Road, Koyambedu,  
Chennai-600 017.

Petitioner(s)

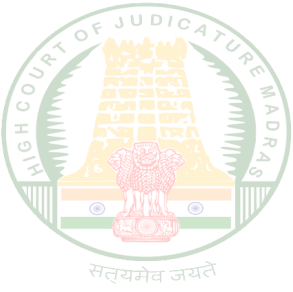
Vs

1. The Commissioner of Customs Import Commissionerate,  
No.60, Rajaji Salai,  
Chennai-600 030.

2.The Additional Commissioner of Customs,  
Group-2,  
No.60, Rajaji Salai,  
Chennai-600 030.

3.The Deputy Commissioner of Customs  
Group-2,  
No.60, Rajaji Salai,  
Chennai-600 030.

Respondent(s)



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**PRAYER** Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus, directing the respondents to assess and clear and said goods cover under Bill of Entry No.3836297 dated 12.08.2025 without insisting on the BIS Registration Certificate.

For Petitioner(s): Mr.G.Derrick Sam

For Respondent(s): Mr.J.Vasu  
Junior Panel Counsel

**ORDER**

This writ petition has been filed for issue of writ of mandamus directing the respondents to assess and clear the goods covered under Bill of Entry No.3836297 dated 12.08.2025, without insisting on the BIS Registration Certificate.

2.When the matter came up for hearing on 15.09.2025, this Court passed the following order:

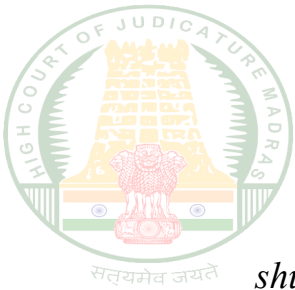
*Mr.J.Vasu, learned Jr. SPC, takes notice on behalf of the respondents.*



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2. *The petitioner had imported 3456 sheets of packing plywood from Vietnam for a total value of USD 24896.96. The goods landed in Chennai on 13.08.2025 covered under the bill of lading dated 29.07.2025. The specific case of the petitioner is that the BIS is exempted for 'Micro Enterprises' up to 28.08.2025. The petitioner approached the 3<sup>rd</sup> respondent seeking permission to bond the goods under Section 49 of the Customs Act, 1962. However, the 2<sup>nd</sup> respondent has refused to permit the petitioner to bond the goods. The petitioner also approached the 2<sup>nd</sup> respondent seeking for permission to bond the goods through letter dated 29.08.2025. The 2<sup>nd</sup> respondent has refused to accept the request made by the petitioner by citing a letter dated 19.03.2025 issued by the Under Secretary to the Government of India, Ministry of Commerce and Industry. The petitioner ultimately came to understand that the customs department has assessed and cleared identical goods imported by another importer vide Bill of Entry dated 19.07.2025 without insisting on the BIS registration certificate.*

3. *The main ground that was urged by the learned counsel for the petitioner is that the plywood and and Wooden flush door*

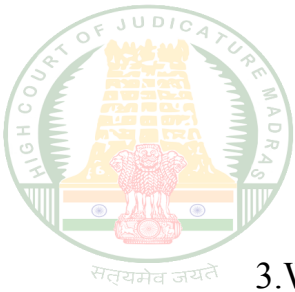


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*shutters (Quality Control) order, 2024 came into force on 28.02.2025. The order also specifically states that the provisions will come into operation only with effect from 28.08.2025. The petitioner being a Micro Enterprises recognized under the MSME classification is entitled for the exemption granted under the order postponing the applicability of the provisions until 28.08.2025. The other ground that has been raised by the learned counsel for the petitioner is that the control order does not draw any distinction between the domestic production and imports and an attempt is now being made to differentiate the domestic producer and importer. Under such circumstances, the benefit is not being conferred on the petitioner on the ground that the petitioner is an importer. It is under these circumstances, the present writ petition has been filed for a direction to the respondents to assess and clear the goods covered under the bill of entry dated 12.08.2025 without insisting on the BIS registration certificate.*

*4. The learned counsel appearing for the respondent shall take instructions in this case.*

*5. Post this case under the caption for orders on 25.09.2025.*



3. When the matter was taken up for hearing today, the learned Junior

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Panel Counsel appearing on behalf of the respondents pointed out to the communication of the Government of India, Ministry of Commerce and Industry dated 19.03.2025, which was made to the Chairman of the Central Board of Indirect Taxes and Customs, Department of Revenue, wherein, at Clause 2, it has been stated as follows:

*2. It is to inform that the DPIIT has introduced several relaxations for easier implementation QCOS, however those are sometimes misused/misinterpreted by few vested interest groups. Therefore, we would like to clarify the following:*

*a. As regards to imports, the date of implementation indicated in the QCO for the large and medium enterprises should be considered. Only BIS marked products or non-BIS marked products with specific exemption stipulated in the QCO or specific NoC issued by DPIIT may be permitted for imports after the said date.*

*b. The goods landing at Indian ports on or after the due date must comply with the requirements of Quality Control Order.*



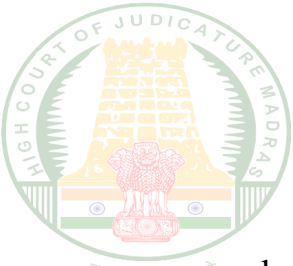
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*c. The additional time period of 6 months and 3 months provided to Micro and Small Enterprises over and above the date of implementation for large and medium enterprises, respectively under the QCOs does not apply to imports. This relaxation is meant for obtaining BIS licenses under the Conformity Assessment Rules of BIS considering their lack of adequate managerial and financial capabilities.*

4.The learned counsel submitted that the relaxation that is sought for by the petitioner for exemption from production of BIS Registration Certificate cannot be sustained, since such relaxation will not apply to imports.

5.This Court has carefully considered the submissions made on either side and also the materials available on record.

6.The short issue that arises for consideration in the present writ petition is as to whether the Plywood and Wooden flush door shutters (Quality Control) Order, 2024, which came into force on 28.02.2025 and which insist for



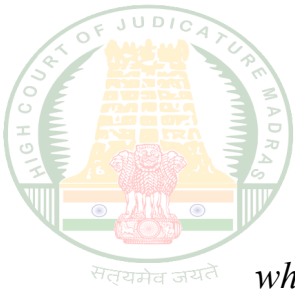
compulsory use of standard marks and provides for a postponement of the effect  
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of the Order to 28.08.2025, can be applied even to an importer and whether it has to confine itself only for domestic production as was intimated by the Government of India to the Chairman of the Central Board of Indirect Taxes and Customs through communication dated 19.03.2025.

7.It is not in dispute that the petitioner being a micro enterprise is recognized under the Micro, Small and Medium Enterprises classification and seeking for exemption granted under the Order postponing the applicability of the provision until 28.08.2025.

8.Insofar as the BIS Registration Certificate is concerned, it is governed under the Bureau of Indian Standards Act, 2016. This Act defines a person under Section 2(25) as follows:

*(25) "person" means a manufacturer, an importer, a distributor, retailer, seller or lessor of goods or article or provider of service or any other person who uses or applies his name or trade mark or any other distinctive mark on to goods or article or*

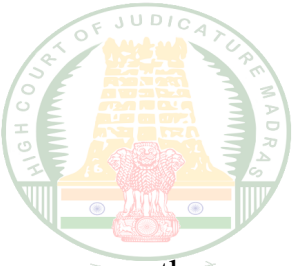


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*while providing a service, for any consideration or gives goods or article or provides service as prize or gift for commercial purposes including their representative and any person who is engaged in such activities, where the manufacturer, importer, distributor, retailer, seller, lessor or provider of service cannot be identified;*

9.A combined reading of Sections 16 and 17 of the Act also makes it clear that the compulsory use of the standard mark/prohibition to manufacture, sell etc., of goods without standard mark is equally made applicable even to an importer. Therefore, the Act under which the BIS Certificate is granted does not really distinguish between a domestic production and an import. It is also quite clear that this is the statute which mandates BIS Registration Certificate.

10.Reliance is placed upon a communication that was made by the Central Government to the Central Board of Indirect Taxes and Customs. This communication at the best is in the nature of a notification given by the Central Government to the concerned authority. In this communication, the Central Government has informed that the additional time period of six months and



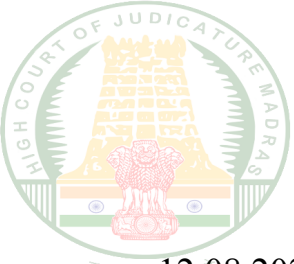
three months provided to Micro and Small Enterprises over and above the date  
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of implementation for Medium and Larger enterprises will not apply to imports.

This Notification/Circular is violative of the provisions of the Bureau of Indian Standards Act, 2016. It is now too well settled that the Circular cannot traverse beyond the scope of the enactment which governs the field and if there is any clash, the Circular has to necessarily yield to the enactment.

11. When the enactment does not distinguish between an importer and a person who does domestic production, the Circular cannot be pressed into service to come up with such a distinction and restrain the relaxation that was given for enterprises falling under the MSME Classification till 28.08.2025. If this is the ground on which the request made by the petitioner for assessing and clearing the goods, is kept in abeyance, such a ground is not sustainable.

12. In the light of the above, there shall be a direction to the respondents to assess and clear the goods covered under Bill of Entry No.3836297 dated



12.08.2025, without insisting for the BIS Registration Certificate. This process

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shall be completed, within a period of two weeks from the date of receipt of copy of this order.

13.This writ petition is disposed of with the above directions. No Costs.

**25-09-2025**

**Note:Issue Order Copy on 26.09.2025**

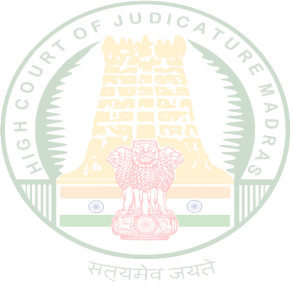
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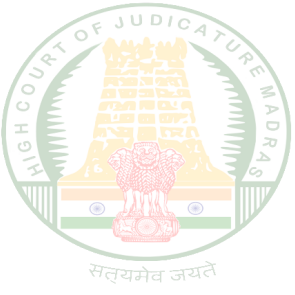
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To

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WP No. 34907 of 2025

**N.ANAND VENKATESH J.**

SSR

**WP No. 34907 of 2025**

**25-09-2025**