IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.09.2026

CORAM

THE HONOURABLE MR.JUSTICE HEMANT CHANDANGOUDAR

WP.No.35783 of 2026
and WMP.No.39999 of 2026

M/s.Smart Impex Solutions
behind Jainex, Parivahan Khewat,
103/88 Sector 141MT Manesar,
Village Bhangrola, Faruknagar
Gurugram, Haryana-122505
Rep by its authorised signatory
Mr.Jitender.

Petitioner(s)

Vs

1.The Commissioner of Customs (Chennai II) Imports
Custom House No.60, Rajaji Salai
Chennai-600 001.

2.The Additional Commissioner of Customs (Gr.5)
Custom House No.60, Rajaji Salai
Chennai-600 001.

3.The Deputy Commissioner of Customs (Gr.5)
Custom House NO.60, Rajaji Salai
Chennai-600 001.

Respondent(s)

PRAYER: This Writ Petition has been filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondents 1 to 3 herein forthwith to allow provisional Release of two consignments of each found quantities of 208 Pkgs against declared invoice quantity of 107 units and

108 units, respectively, of various models of secondhand Highly specialized equipment-Digital Multifuntion Print and Copying Machines, imported by the petitioner and which have been submitted for clearance before the respondents vide two bills of Entry Nos.(1) 2914141 dated 03.08.2026 covered by the Bill of Lading No.OOLU2326958000 dated 26.05.2026 and (2) 2914382 dated 03.08.2026 covered by the Bill of Lading No.OOLU2327201480 dated 24.05.2026 respectively, on execution of Simple Bond for 100% of enhanced value of goods and also payment of applicable total GST (Customs Duty is exempted) on the enhanced value, as appraised by the Chartered Engineers M/s.Supreme Techno Associates Pvt Ltd., in their inspection reports and Valuation Certificate Nos.(1) STA/IR/O&VC/C-104/2026-2027 dated 11.08.2026 and (2)STA/IR/O&VC/C-105/2026-2027 dated 11.08.2026 respectively, provisionally under Sec.110A of the Customs Act.

For Petitioner(s): Mr.Anirudh A Sriram

For Respondent(s): Mr.H.Siddarth
Junior Standing Counsel

ORDER

Mr.H.Siddarth, learned Junior Standing Counsel takes notice for the respondents.

2. The petitioner has filed the present Writ Petition seeking issuance of a writ of mandamus directing the respondents 1 to 3 herein forthwith to allow provisional Release of two consignments of each found quantities of 208 Pkgs against declared invoice quantity of 107 units and 108 units, respectively, of various models of secondhand Highly specialized equipment-Digital Multifuntion Print and Copying Machines, imported by the petitioner and which have been submitted for clearance before the respondents vide two bills of Entry Nos.(1) 2914141 dated 03.08.2026 covered by the Bill of Lading No.OOLU2326958000 dated 26.05.2026 and (2) 2914382 dated 03.08.2026 covered by the Bill of Lading No.OOLU2327201480 dated 24.05.2026 respectively, on execution of Simple Bond for 100% of enhanced value of goods and also payment of applicable total GST (Customs Duty is exempted) on the enhanced value, as appraised by the Chartered Engineers M/s.Supreme Techno Associates Pvt Ltd., in their inspection reports and Valuation Certificate Nos.(1) STA/IR/O&VC/C-104/2026-2027 dated 11.08.2026 and (2)STA/IR/O&VC/C-105/2026-2027 dated 11.08.2026 respectively, provisionally under Sec.110A of the Customs Act.

3. Learned counsel for the petitioner submitted that the issue involved in the present writ petition is no longer *res integra* and is squarely covered by the common order of this Court dated 10.07.2025 passed in W.P. Nos.29418 of 2024 etc., batch, wherein this Court directed consideration of the importer's

request for provisional release of similar goods under Section 110A of the Customs Act.

4. Per contra, the learned Junior Standing Counsel appearing for the respondents submitted that by amendment dated 10.03.2026 to the Notification dated 01.07.2021, an exemption has been provided in respect of Highly Specialized Equipment (HSE) satisfying the prescribed criteria, subject to a specific exemption issued by the Ministry of Electronics and Information Technology under paragraph 2 of the Gazette Notification dated 18.03.2021, as amended on 26.04.2023, provided that the equipment is manufactured or imported in quantities of less than 100 units per model per year. It was further submitted that the amendment came into force with effect from 15.06.2026. He further submitted that to consider the claim of the petitioner, the date of the bills of lading will be considered as provided under Section 15 of the Customs Act, 1962.

5. I have considered the rival submissions and perused the materials placed on record.

6. Admittedly, the Bills of Lading in the present cases are dated 26.05.2026 & 24.05.2026 respectively, which are prior to the date on which the amendment came into force, namely 15.06.2026. Unless a statutory notification

expressly provides for retrospective operation, it can only operate prospectively. Therefore, the amendment relied upon by the respondents cannot govern imports covered by a Bill of Lading issued prior to its commencement. Consequently, the respondents cannot refuse to consider the petitioner's request for provisional release by placing reliance upon the said amendment.

7. Apart from the above, the issue relating to provisional release of similar imported goods has already been considered by this Court in the common order dated 10.07.2025 passed in W.P. Nos.29418 of 2024 etc., batch. No distinguishing feature has been pointed out by the respondents warranting a different view.

8. In view of the above, this writ petition is disposed of with the following directions:

(i) The respondents shall consider the petitioner's request for provisional release of the imported goods under Section 110A of the Customs Act, 1962, and pass appropriate orders, imposing such conditions as may be considered necessary in accordance with law, within a period of four (4) weeks from the date of receipt of a copy of this order.

(ii) Upon the petitioner complying with the conditions so imposed, the respondents shall provisionally release the goods within a period of two (2) weeks thereafter.

(iii) It is made clear that the provisional release of the goods shall be subject to the outcome of the adjudication proceedings under the Customs Act, 1962. The adjudicating authority shall decide the proceedings independently on their own merits and in accordance with law, uninfluenced by any observations made in this order.

9. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

03.09.2026
(1/3)

Index : Yes/No
Speaking order : Yes/No
dna

To

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HEMANT CHANDANGOUDAR.J.,

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