WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.08.2026

CORAM

THE HONOURABLE MR.JUSTICE HEMANT CHANDANGOUDAR

W.P.No.34174 of 2026

and

W.M.P.No.37578 of 2026

M/s. Growlam Office Private Limited
A-5/ 235 basement,
Paschim Vihar,
New Delhi 110 063,
Rep. by its Director Ankit Khetterpal

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 filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the Respondents 1 - 3 herein forthwith

https://www.mhc.tn.gov.in/judis

www.taxcode.in

WEB COPY

to allow provisional release of the consignment of 115 units and 124 units of various models of Secondhand Highly Specialized Equipments - Digital Multifunction Print and Copying Machines, imported by the Petitioner and which have been submitted for clearance before the Respondents vide Bills of Entry Nos (1) 2463444 dated 12.07.2026 covered by the Bill of Lading No. B1BOL20141 dated 29.05.2026 and (2) 2528256 dated 15.07.2026 covered by the Bill of Lading No. 271087346 dated 02.06.2026 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. Perfect Chartered Engineers and Surveyors in their Inspection Reports and Valuation Certificate Nos. (1) PER/ CEC/ IMP/ SEA- 320/ 2026- 27 dated 22.07.2026 and (2) PER/ CEC/ IMP/ SEA- 326/ 2026- 27 dated 23.07.2026 respectively, provisionally under Sec 110A of the Customs Act.

For Petitioner : Mr.Anirudh A Sriram
For Respondents : Mr.Sai Srujan Tayi
Senior Standing Counsel

*****

ORDER

Mr.Sai Srujan Tayi, learned Senior 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 - 3 herein forthwith to allow provisional release of the consignment of 115 units and 124 units of various

https://www.mhc.tn.gov.in/judis

www.taxcode.in

Case Citation: (2026) taxcode.in 1450 HC

WEB COPY

models of Secondhand Highly Specialized Equipments - Digital Multifunction Print and Copying Machines, imported by the Petitioner and which have been submitted for clearance before the Respondents vide Bills of Entry Nos (1) 2463444 dated 12.07.2026 covered by the Bill of Lading No. B1BOL20141 dated 29.05.2026 and (2) 2528256 dated 15.07.2026 covered by the Bill of Lading No. 271087346 dated 02.06.2026 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. Perfect Chartered Engineers and Surveyors in their Inspection Reports and Valuation Certificate Nos. (1) PER/ CEC/ IMP/ SEA-320/ 2026- 27 dated 22.07.2026 and (2) PER/ CEC/ IMP/ SEA- 326/ 2026- 27 dated 23.07.2026 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.

https://www.mhc.tn.gov.in/judis

www.taxcode.in

WEB COPY

4. Per contra, the learned Senior 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 case are dated 29.05.2026 and 02.06.2026 respectively, which are prior to the date on which the amendment came into force, namely 15.06.2026. Unless a statutory

https://www.mhc.tn.gov.in/judis

www.taxcode.in

Case Citation: (2026) taxcode.in 1450 HC

WEB COPY

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

https://www.mhc.tn.gov.in/judis

www.taxcode.in

Case Citation: (2026) taxcode.in 1450 HC

WEB COPY

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. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

21.08.2026

Index : Yes/No
Speaking order : Yes/No
mk

To

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

https://www.mhc.tn.gov.in/judis
www.taxcode.in

WEB COPY

HEMANT CHANDANGOUDAR.J.,

mk

W.P.No.34174 of 2026

21.08.2026

(5/5)

https://www.mhc.tn.gov.in/judis

www.taxcode.in