WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-09-2026

CORAM

THE HON'BLE MR.JUSTICE HEMANT CHANDANGOUDAR

WP No. 36892 of 2026
and
W.M.P.No.41358 of 2026

M/s. Growlam Office Private Limited,
A-5/235, Basement,
Paschim Vihar,
New Delhi - 110 063.
Rep. by its Director, Mr.Gaurav 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)

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of Mandamus, directing the respondents 1 - 3 herein forthwith to allow provisional release of two consignments of each found quantities of 110 units and 107 units, respectively, 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 two Bills of Entry Nos (1) 2732754 dt.25.07.2026 covered

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

WEB COPY

by the Bill of Lading No. B1BOL20144 dated 27.05.2026 and (2) 3108212 dated 13.08.2026 covered by the Bill of Lading No.B1BOL20007 dated 17.04.2026, 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 (1) M/s.Supreme Techno Associates Pvt. Ltd. in their Inspection Report and Valuation Certificate No.STA/IR/O&VC/C-100/2026-2027 dated 06.08.2026 and (2) M/s.Perfect Chartered Engineers and Surveyors in their Inspection Report and Valuation Certificate No.PER/CEC/IMP/SEA-448/2026-27 dated 28.08.2026, respectively, provisionally under Section 110A of the Customs Act.

For Petitioner(s): Mr.Vishal Sridar
For Respondent(s): Ms.Pooja Jain
Standing Counsel

ORDER

Ms.Pooja Jain, learned 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 two consignments of each found quantities of 110 units and 107 units, respectively, 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 two Bills of Entry Nos (1) 2732754 dt.25.07.2026 covered by the Bill of Lading No. B1BOL20144 dated 27.05.2026 and (2) 3108212 dated 13.08.2026 covered by the Bill of Lading No.B1BOL20007 dated 17.04.2026, respectively, on execution of Simple Bond for 100% of enhanced

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

WEB COPY

value of goods and also payment of applicable total GST (Customs Duty is exempted) on the enhanced value, as appraised by the Chartered Engineers (1) M/s.Supreme Techno Associates Pvt. Ltd. in their Inspection Report and Valuation Certificate No.STA/IR/O&VC/C-100/2026-2027 dated 06.08.2026 and (2) M/s.Perfect Chartered Engineers and Surveyors in their Inspection Report and Valuation Certificate No.PER/CEC/IMP/SEA-448/2026-27 dated 28.08.2026, respectively, provisionally under Section 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 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

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

WEB COPY

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 27.05.2026 and 17.04.2026 respectively, which is 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

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

WEB COPY

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

11-09-2026

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

mk

To

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

WEB COPY

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

WP No. 36892 of 2026

11-09-2026
(1/2)

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