IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.3619 OF 2026

Mr. Denis Vanin
Age 50 years, Citizen of Russian Federation
Having permanent residing at
Apartment No.405, Building No.1,
34 Kurpina Ave., Sosenskoye,
Moscow 108803
And temporarily residing at 738,
New Wada, Morjim, Goa 403512 … Petitioner

Versus

1. The Union of India
   Through the Secretary,
   Ministry of Finance,
   Department of Revenue,
   North Block, New Delhi - 110001
2. The Chief Commissioner of Customs,
   Jawaharlal Nehru Custom House,
   Nhava Sheva, Taluka Uran,
   District Raigad, Maharashtra – 400707.
3. The Assistant Commissioner of Customs,
   Group V-B, Jawaharlal Nehru Custom House,
   Nhava Sheva, Taluka Uran,
   District Raigad, Maharashtra – 400707. …. Respondents

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Adv. Vaishnavi Tiwari a/w Adv. Amit K. Dwivedi, for the petitioner.

Adv. Ram Ochani a/w Adv. Sangeeta Yadav, for the respondents.

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CORAM : M. S. KARNIK &
SANDESH D. PATIL, JJ.

DATE : 22nd SEPTEMBER 2026

JUDGMENT (PER M. S. KARNIK, J.) :

1. The petitioner, a Russian national, by this writ petition filed under Article 226 of the Constitution of India seeks a direction to the respondents to forthwith release and hand over the petitioner's vehicle, namely Thar LX manufactured by Mahindra & Mahindra Limited bearing Registration No.GA11A7700 unconditionally. The petitioner seeks a declaration that the withholding, detention and non-release of the said vehicle by the respondents, in the absence of any proceedings or orders, is per se illegal. The petitioner further seeks a direction to get demurrage, detention charges, ground rent, storage charges, container detention charges, warehousing charges or other consequential charges.

2. The facts of the case in brief are that the petitioner is a Russian national and a retired military veteran who has been visiting India since 2016 to study yoga and Indian culture, maintaining a temporary residence in Goa. On 12th August 2022, the petitioner purchased an Indian manufactured Mahindra Thar vehicle from Goa for personal use, paying all applicable domestic

GST and Road Taxes. Being a travel enthusiast, the petitioner decided to undertake an international overland journey in this vehicle and subsequently exited India on 5th July 2024 through the Sanauli Land Border checkpoint into Nepal. Because the vehicle was strictly used for travel and carried nothing but personal passenger luggage, Indian Customs at the land border permitted the vehicle to pass in accordance with Section 43 of the Customs Act, 1962 as an exempted conveyance without requiring any departure or export manifest or commercial export cargo clearance under Section 51 of the Customs Act, 1962.

3. The petitioner successfully completed an extensive overland journey through Nepal, China, Kazakhstan, Russia, Georgia, and Armenia before concluding the driving leg of the trip in Iran. Throughout this journey, the petitioner maintained clean compliance, securing all required customs permissions and entry or exit stamps from every transit nation. Upon reaching Iran, the petitioner intended to visit Dubai before returning to India. Because it was logistically unfeasible to drive the vehicle into Dubai from Iran, the petitioner placed the car inside a protective

shipping container to secure it for maritime transit back to India. The vehicle was loaded onto a vessel at Bandar Abbas Port on 13th November 2024 and arrived at Nhava Sheva Port, Mumbai on 17th November 2024. On 18th November 2024, the petitioner arrived at Nhava Sheva Port with all vehicle ownership details and temporary travel permits to claim the vehicle. However, the local delivery agent verbally demanded a sum of Rs.45 lakhs along with GST documents, which according to the petitioner was an arbitrary demand. When the petitioner approached the customs authorities, the respondents opened the seal of the cargo and, after inspecting the vehicle, orally demanded an exorbitant duty of 250% of the vehicle's value. Over the next 21 months, the petitioner personally met with the Commissioner of Customs and sent numerous letters and emails to respondents, the Central Board of Indirect Taxes and Customs (CBIC) in New Delhi, the Russian Consulate, the Directorate of International Customs, and the Department of Revenue, making it clear that this is a domestic, Indian-registered vehicle returning from a trip and is not liable to pay any import duty.

4. The respondents failed to provide a formal written demand, calculation sheet, or legal order, responding only to the extent that the petitioner must (1) file an electronic Bill of Entry through the ICEGATE portal and (2) asserting that the vehicle is ineligible for re-importation tax exemptions under Notification No.45/2017-Cus because it lacks a Section 51 export clearance order from its emergency initial departure.

5. Mr. Ochani, learned counsel for the respondents, submitted that the petitioner was constantly called upon to file a Bill of Entry, but the same was not filed in the proper form. Mr. Ochani did make an attempt to submit that there was no export clearance and therefore the vehicle is ineligible for re-importation tax exemptions. However, after going to the relevant provisions, the main thrust of Mr. Ochani's submission was that the petitioner must file the Bill of Entry in the prescribed form.

6. We have heard learned counsel. There is no dispute that the vehicle in question is an Indian-registered asset and not a fresh foreign import. The vehicle left India legally as a conveyance for

travel under Chapter VI of the Customs Act, and its temporary placement inside a maritime cargo container for transit safety does not transform a domestic personal vehicle into an item of international trade cargo under Chapter VII. Assuming there can be a demand for Section 51 export clearance, the same may not hold good in the present case because Section 51 is a provision in Chapter VII which is applicable for commercial goods. Under Section 43(1) of Chapter VI, private conveyances carrying only passenger luggage are explicitly exempted from cargo reports and departure clearances. It is not the case of the respondents that the vehicle in question illegally departed from the Indian Customs at Sanauli. We do not find anything on record which would suggest that there were any compliances required to be made by the petitioner when the vehicle in question was cleared for departure by the Indian Customs at Sanauli. Thus, we find that the vehicle left India legally as a conveyance for travel under Chapter VI of the Act, and its temporary placement inside a maritime cargo container for transit safety does not transform a domestic personal vehicle into an item of international trade cargo under Chapter VII.

7. Mr. Ochani, on behalf of the respondents vehemently urged that the petitioner must file a Bill of Entry in the prescribed form before securing the release of the vehicle.

8. In the facts of the present case, it may be relevant to refer to paragraph 3 of the CBIC's Circular No.45/2018-Customs, which explicitly rules that referencing Section 51 in an exemption notification is not intended to deny tax benefits to items where Section 51 was legally inapplicable at the time of exit. The circular mandates that under such circumstances, the procedural demand is waived, and the substantive duty exemption under the opening paragraph of the notification must be extended.

9. Learned counsel for the petitioner contended that though he intends to file a Bill of Entry but is systemically blocked from doing so because the ICEGATE software mandatorily requires a commercial Import-Export Code (IEC) and/or a GSTIN to process any electronic transmission. It is the submission of learned counsel for the petitioner that the Custom House Agents have refused to assist, stating that they have never dealt with such a scenario and

cannot bypass the portal's electronic fields. The petitioner says that he repeatedly requested the respondents to accept the vehicle's papers physically and allow a manual Bill of Entry filing, but this request was flatly denied, thereby failing to honour their statutory duties under the proviso of Section 46 of the Customs Act, which mandates them to allow the entry to be presented in any other manner.

10. In the present case, we find that the vehicle exited India on 5th July 2024 at the Sanauli Land Border checkpoint into Nepal. There is nothing on record to disbelieve the contention of the petitioner that the vehicle was used strictly for travel and carried nothing but personal passenger luggage and that the Indian Customs at the land border permitted the vehicle to pass in accordance with Section 43 of the Customs Act, 1962 as exempted conveyance without requiring any departure or export manifest or commercial export cargo clearance under Section 51 of the Customs Act, 1962. The vehicle in question is an Indian-registered asset and not a fresh foreign import. The vehicle left India legally as a conveyance for travel under Chapter VI of the Act, and its

temporary placement inside a maritime cargo container for transit safety does not transform a domestic personal vehicle into an item of international trade cargo under Chapter VII.

11. The dispute appears to have arisen only because the petitioner could not file the Bill of Entry in the prescribed form required to process any electronic transmission. It appears that the ICEGATE software mandatorily requires a commercial Import-Export Code (IEC) and/or a GSTIN to process any electronic transmission. In the present case, the vehicle was allowed to pass the Sanauli Land Border checkpoint into Nepal and therefore expecting the petitioner to perform a condition which is an impossibility is violative of the established principle that the law does not compel the performance of an impossibility. Learned counsel for the petitioner submitted that the petitioner does not have the GSTIN to process the electronic transmission, as in any case this was not the requirement when the vehicle was allowed to leave the Indian borders. The vehicle was strictly used for personal travel and carried nothing but personal passenger luggage.

12. Learned counsel for the petitioner has stated that he intends to file a Bill of Entry but is systemically blocked from doing so because the ICEGATE software mandatorily requires a commercial Import-Export Code (IEC) and/or a GSTIN to process any electronic transmission. Considering that the vehicle is an Indian-registered asset and not a fresh foreign import, we are inclined to allow this writ petition in the facts of this case. Hence, the following order :-

ORDER

(i) The petitioner is permitted to file a Bill of Entry without the compliance of IEC and/or GSTIN.

(ii) In case the electronic transmission cannot be processed, the respondents are directed to accept the vehicle's papers physically and allow a manual Bill of Entry filing for release and handing over of the petitioner's vehicle.

(iii) The respondents may verify whether the petitioner has claimed any export benefits or drawback export incentives so far as the vehicle is concerned, before releasing the vehicle.

(iv) The vehicle is allowed to be released

unconditionally on furnishing a necessary bond that in case a demand for any penalty or detention charges is raised, the petitioner shall co-operate with the adjudication proceedings.

(v) It is open for the Respondents to specify the conditions in the bond before release of the vehicle.

13. The writ petition is allowed. No order as to costs.

(SANDESH D. PATIL, J.) **(M. S. KARNIK, J.)**