IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-08-2026

CORAM

THE HON'BLE MR.JUSTICE HEMANT CHANDANGOUDAR

WP No. 30536 of 2026

M/s S.P.Associates
1/11959, Uldhanpur,
Naveen Shahdara, New Delhi 110 032,
Rep by its Proprietor
Mr.Yogendra Pratap

..Petitioner(s)

Vs

1. The Commissioner Of Customs
   Chennai II, Import Commissionerate,
   Custom House, No.60, Rajaji Salai,
   Chennai-600 001.

2. The Addl. Commissioner Of Customs (Gr-5)
   Chennai II, Import Commissionerate,
   Custom House, No.60, Rajaji Salai,
   Chennai-600001.

3. The Dy. Commissioner Of Customs, (Gr-5)
   Custom House, No.60, Rajaji Salai,
   Chennai-600001.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of mandamus directing Respondents 1-3 herein to forthwith release the various models of Secondhand Highly Specialized Equipment namely used Digital Multifunction Print, Copying and Scanning Machines, numbering 119 units, imported by the petitioner under bill of Entry No.2583786 dated 17.07.2026 covered by the Bill of Lading No.S10426364 / NYC / ENT dated 12.05.2026 provisionally under Sec. 110A of the Customs Act.

For Petitioner(s):	Mr.S.Shriram
For Respondent(s):	Mr.G.Meganathan, JSC

ORDER

The petitioner has filed this writ petition seeking a direction to respondents 1 to 3 to provisionally release 119 units of used Digital Multifunction Print, Copying and Scanning Machines, imported by the petitioner under Bill of Entry No. 2583786 dated 17.07.2026, covered by Bill of Lading No.S10426364/NYC/ENT dated 12.05.2026, under Section 110A of the Customs Act, 1962.

2. Learned counsel for the petitioner submitted that the issue is no longer res integra and is covered by the common order of this Court dated 10.07.2025 passed in W.P.No.29418 of 2024 and connected cases, wherein this Court directed the Customs authorities to consider the importer's request for provisional release of similar goods under Section 110A of the Customs Act.

3. The learned Junior Panel Counsel appearing for the respondents submitted that, by an amendment dated 10.03.2026 to the Notification dated 01.07.2021, an exemption has been introduced in respect of Highly Specialised Equipment (HSE), subject to the conditions prescribed by the Ministry of Electronics and Information Technology under the Gazette Notification dated 18.03.2021, as amended on 26.04.2023. It was submitted that the amendment came into force on 15.06.2026 and applies to imports of less than 100 units per

model per year. It was further contended that the relevant date for determining the applicability of the amendment and the rate of duty is the date of filing of the Bill of Entry, as provided under Section 15 of the Customs Act.

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

5. Admittedly, the Bill of Lading in the present case is dated 12.05.2026, which is prior to 15.06.2026, the date on which the amendment came into force. In the absence of any express provision giving retrospective effect to the amendment, it can operate only prospectively. Therefore, the respondents cannot rely upon the amended notification to reject or refuse to consider the petitioner's request for provisional release.

6. It is also relevant to note that in W.P.No.20934 of 2024 and connected cases, the learned Standing Counsel for the Customs Department had submitted that, for all practical purposes, the date of the Bill of Lading is to be treated as the date of shipment. Recording the said submission, a coordinate Bench of this Court granted similar relief.

7.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, subject to such conditions as may be imposed in accordance with law, within a period of four 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 weeks thereafter.

(iii) 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, without being influenced by any observations made in this order.

8. It is made clear that the adjudicating authority shall determine the applicable rate of duty in accordance with Section 15 of the Customs Act, 1962. There shall be no order as to costs.

03-08-2026

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

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HEMANT CHANDANGOUDAR, J.

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