IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.08.2026

CORAM

THE HONOURABLE MR.JUSTICE HEMANT CHANDANGOUDAR

W.P.No.34080 of 2026

and

W.M.P.No.37487 of 2026

M/s.SMART IMPEX SOLUTIONS
Behind Jainex, Parivahan, Khewat,
103/88 Sector, 14IMT Manesar,
Village Bhangrola, Faruknagar,
Gurugram, Haryana 122 505
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 filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the Respondents 1 - 3 herein forthwith to allow Provisional Release of two consignments of each found quantities of 208 Pkgs against declared invoice quantity of 105 Units and105 Units as against declared invoice quantity of 106 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) 2622380 dt.20.07.2026 covered by the Bill of Lading No. OOLU2326589170 dt.19.05.2026 and (2) 2622515 dt. 20.07.2026 covered by the Bill of Lading No. OOLU2326107780 dt.19.05.2026 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 and VC/C-088/2026-2027 DT. 27.07.2026 and (2) STA/IR/O and VC/C-090/2026-2027 DT. 29.07.2026, respectively, Provisionally under Sec 110A of the Customs Act.

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

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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 two consignments of each found quantities of 208 Pkgs against declared invoice quantity of 105 Units and105 Units as against declared invoice quantity of 106 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) 2622380 dt.20.07.2026 covered by the Bill of Lading No. OOLU2326589170 dt.19.05.2026 and (2) 2622515 dt. 20.07.2026 covered by the Bill of Lading No. OOLU2326107780 dt.19.05.2026 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 and VC/C-088/2026-2027 DT. 27.07.2026 and (2) STA/IR/O and VC/C-090/2026-2027 DT. 29.07.2026, 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.

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 19.05.2026, 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. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

21.08.2026

Index : Yes/No
Speaking order : Yes/No
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HEMANT CHANDANGOUDAR.J.,

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(3/4)