



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-06-2026

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THE HONOURABLE MR JUSTICE M.DHANDAPANI

WP No. 23611 of 2026 and WMP.No.25618 of 2026

M/s.Standard Machine Tools Tradex
Pvt Ltd

Represented by its Director Mitesh
Mahendra Shah, Plot No.BG/ SEI/10/5,
Near Philips India Ltd., Opposite
Indoswe Engineers,
M.I.D.C. Bhosari, Pune-411026.

Petitioner(s)

Vs

1. The Union Of India
The Ministry of Finance,
New Delhi-110001.

2.The Commissioner of Customs
Customs House, No.60, Rajaji Salai,
Chennai- 600 001.

3.The Deputy Commissioner of
Customs
Customs House, No.60, Rajaji Salai,
Chennai- 600 001.

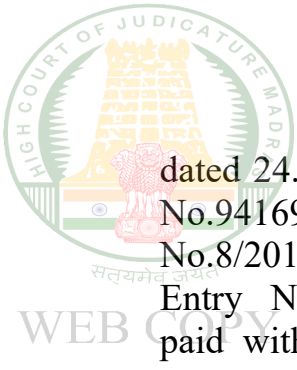
4.Additional Director General
Directorate of Revenue Intelligence,
Regional Unit, Jaipur, Plot No.S-10
Bhawani Singh Marg, Jaipur-302 005.

5.Senior Intelligence Officer
Directorate of Revenue Intelligence,
Regional unit, Jaipur, Plot No.S-10
Bhawani Singh Marg, Jaipur-302005.

6.The Commissioner of Customs
NS-V,Jawaharlal Nehru Custom House,
Nhava, Uran, Raigad-400707.

Respondent(s)

PRAYER: Petition filed under Article 226 of Constitution of India, directing the 3rd respondent herein to forthwith consider the Amendment Application



dated 24.01.2024 of the petitioner and allow the amendment to Bill of Entry No.9416975 dated 26.12.2023 and grant the benefit of the Notification No.8/2016 dated 05.2.2016 to the Petitioner with respect to the Chennai Bill of Entry No.9416975 and consequently issue a refund of the duties and taxes paid with cost.

For Petitioner(s): Ms.Amirtapoonkodi

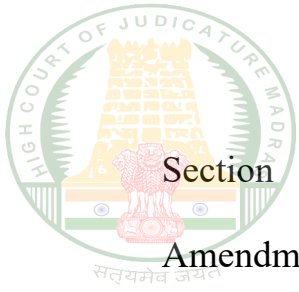
For Respondent: Mr.B.Sivaraman, Junior Panel Counsel
Mr.G.Meghanathan for R4 & R5 for
DRI

ORDER

By consent of both parties, this writ petition is taken up for final disposal at the admission stage itself.

2. This writ petition has been filed for a direction, directing the 3rd respondent herein to forthwith consider the Amendment Application dated 24.01.2024 of the petitioner and allow the amendment to Bill of Entry No.9416975 dated 26.12.2023 and grant the benefit of the Notification No.8/2016 dated 05.2.2016 to the Petitioner with respect to the Chennai Bill of Entry No.9416975 and consequently issue a refund of the duties and taxes paid with cost.

3. It is the case of the petitioner that the petitioner is engaged in manufacturing workshop machinery. The petitioner imported Laser Cutting Machine for the purpose of display at an exhibition. On account of inadvertent mistake and miscommunication, the bill of entry was filed without specific mention of the exemption granted under Notification No.8 of 2016 dated 05.02.2026. While things stood thus, petitioner was issued with summons under



Section 108 of Customs Act by the 5th respondent. The petitioner filed Amendment Application dated 24.01.2024 to the third respondent under Section 149 of the Customs Act to permit amendments to the the Bill of Entry to reflect the Exhibition Notification and clear the goods for display. During the investigation, the petitioner paid alleged anti-dumping duty and differential IGST despite being eligible for exemption. The petitioner sent several reminders dated 22.02.2024 and 27.05.2024, however, the same were not considered till date. Hence, this writ petition.

4. Heard both sides and perused the materials placed on record.

5. Considering the facts and circumstances of the case, this Court without going into the merits of the case directs the third respondent to consider the representation of the petitioner dated 27.05.2024 with regard to the Amendment Application and pass appropriate orders on merits and in accordance with law within a period of six weeks from the date of receipt of a copy of this Order.

6. Accordingly, this writ petition stands disposed of. No costs.

19-06-2026

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To

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The Ministry of Finance, New



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