

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

WRIT PETITION (L) NO.15901 OF 2026

Heimerle Refinery Private Limited

... Petitioner

Vs.

The Union of India and Ors.

... Respondents

....

Mr. Vikram Nankani, Senior Advocate with Mr. Jas Sanghavi i/by
PDS Legal, Advocates for the Petitioner.

Mr. Jitendra B. Mishra with Mr. Ashutosh Mishra and Mr. Rupesh
Dube, Advocates for the Respondent Nos.1, 2 and 4.

....

**CORAM : SHREE CHANDRASHEKHAR, CJ &
SUMAN SHYAM, J.**

DATE : 05th MAY 2026

PC:-

The writ petitioner, namely, Heimerle Refinery Private Limited is aggrieved by the communications dated 15th April 2026 and 16th April 2026 issued by the respondent-authority.

2. The issue involved in this writ petition is “Whether the imported goods which arrive within the territorial jurisdiction of India before the Notification No.02/2026-27 was published on 1st April 2026 shall be covered under the said notification. Mr.Vikram Nankani, the learned senior counsel for the petitioner refers to the decisions of *Union of India v. G.S. Chatha Rice Mills, 2020(374) E.L.T. 289 (SC) and Viraj Impex Private Limited v.*

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Union of India and Another (2026) SCC Online SC 101.

3. The learned senior counsel for the petitioner-company submits that in a similar situation the petitioner-company has been held not covered under the notification dated 1st April 2026.

2. Mr. Jitendra B. Mishra, the learned counsel for the Revenue has, however, stated that the petitioner-company after bills of lading in respect of the imported articles were lodged only on 10th April 2026 and 17th April 2026 and, therefore, such goods shall be covered under the notification dated 1st April 2026

3. Having regard to the interpretation made by the Gujrat High Court and the decisions in ***G. S. Chatha Rice Mills*** (supra) and ***Viraj Impex Private Limited*** (supra), we are of the opinion that the petitioner-company has been able to make out a case for interim relief. We, therefore, pass the following order :-

(i) The petitioner-company shall furnish ITC Bond of the Director of the company for release of the consignments which arrived on 1st April 2026 vide Bill of Entry Nos.8411463 and 8418268.

ii. The consignments vide Bill of Entry Nos.8590663 dated 10th April 2026 and 8735308 dated 17th April 2026 shall be

provisionally released to the petitioner-company on furnishing 50% of the total value of these two consignments through bank guarantee and supported by ITC Bond for remaining 50% of the value.

6. Post these matters on 23rd June 2026.
7. Reply to be filed within four weeks.

(SUMAN SHYAM, J.)

(CHIEF JUSTICE)