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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-01-2026

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 2040 of 2026ANDWMP NO. 2189 OF 2026,WMP NO. 2164 OF 2026,WMP NO. 2203 OF 2026,WP NO. 2049 OF 2026,WP NO. 2055 OF 2026

M/s. GROWLAM OFFICE PRIVATE LIMITED,
A-5/ 235, Basement, Paschim Vihar, New Delhi
110 063, Rep. by its Director Mr.Ankit Khetterpal

..Petitioner(s)

Vs

1. The Commissioner Of Customs (chennai II) importsCustom 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)

WP No. 2049 of 2026

M/s.M.D.Exims,
B-803, Silver Nesst, Besides Waves, Near Konark Near Canal, Bhayli Roa, Vadodara 391 410 Rep. by its Authorised Signatory Gautam Sharma

..Petitioner(s)

Vs

1. The Commissioner Of Customs (chennai Ii) importsCustom 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

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3. The Deputy Commissioner Of Customs(gr.5),Custom House, No.60, Rajaji salai, Chennai-600 001

..Respondent(s)

WP No. 2055 of 2026

M/s. Best mega International, GL-6 ansal bhawan, K.G Marg, New Delhi 110 001 Rep by its proprietor, Mr. Rajesh Kumar khetterpal

..Petitioner(s)

Vs

1. The Commissioner Of Customs (chennai Ii) importsCustom 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)

Writ petition is filed under Article 226 of the Constitution of India seeking for issuance of a writ of mandamus to direct the respondents 1 -3 herein forthwith to allow Provisional Release of the consignment of 111 Units of various models of Second hand Highly Specialized Equipments -Digital Multi function print and copying Machines, imported by the petitioner and which have been submitted for clearance before the respondents vide a Bill of Entry No.6488272 dated 23.12.2025 on execution of simple bond for 100 percentage 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 report No.STA/IR/O and VC/ C-799 /2025-2026 dated 30.12.2025 mentioned above.

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WP No. 2049 of 2026

Writ petition is filed under Article 226 of the Constitution of India seeking for issuance of a writ of mandamus to direct the respondents 1 -3 herein forthwith to allow Provisional Release of two consignment of each found quantities of 74 and 61 units respectively of various models of models of Second hand Highly Specialized Equipments -Digital Multi function print and copying Machines, imported by the petitioner and which have been submitted for clearance before the respondents vide two Bill of Entry Nos (1) .6291489 dated 14.12.2025 and (2) 6452654 dated 22.12.2025 respectively on execution of simple bond for 100 percentage 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 report Nos (1) .STA/IR/O and VC/ C-767 /2025-2026 dated 18.12.2025 and (2) STA/ IR/ O and VC/ C-789 / 2025- 2026 dated 30.12.2025 respectively.

WP No. 2055 of 2026

Writ petition is filed under Article 226 of the Constitution of India seeking for issuance of a writ of mandamus to direct the respondents 1 -3 herein forthwith to allow Provisional Release of the consignment of 98 Units of various models of Second hand Highly Specialized Equipments -Digital Multi function print and copying Machines, imported by the petitioner and which have been submitted for clearance before the respondents vide a Bill of Entry No.6107903 05.12.2025 on execution of simple bond for 100 percentage 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 report No.STA/IR/O and VC/ C-753 /2025-2026 dated 12.12.2025 mentioned above and pass

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For Petitioner(s): Mr.C.S.Vikram Krishna
for Mr.Vaibhav R Venkatesh

For Respondent(s): Mr.J.Vasu, JPC

COMMON ORDER

In all these writ petitions, a direction is sought for to direct the respondents to forthwith allow the Provisional Release of the goods (Second hand Highly Specialized Equipments - Digital Multifunction Print & Copying Machines), imported by the respective petitioners covered under the Bill of Entry mentioned in the prayer to each of these writ petitions.

2. Heard the learned counsel for the petitioners and the learned standing counsel for the respondents.

3. The respective petitioners have imported Second hand Highly Specialized Equipments - Digital Multifunction Print & Copying Devices (in short "MFDs") and their goods have been detained by the Customs Department for non-production of a) Bureau of Indian Standards (BIS) certificate, and b) Authorization from the Directorate General of Foreign Trade (DGFT). They seek for provisional release of the MFDs through these writ petitions.

4. A batch of writ petitions pertaining to the very same issue was disposed of by this Court on 10.07.2025 in W.P.No.29418 of 2024 batch, wherein also similar importers, who have imported similar goods, sought for

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provisional release as per the provisions of the Customs Act, 1962. The said batch of writ petitions referred to supra were disposed of by this Court by issuing certain directions. Since the relief sought for in these writ petitions is one and the same to the one sought for in the batch of writ petitions referred to supra, similar directions in these writ petitions as well will have to be issued by this Court.

5. Accordingly, these writ petitions are disposed of by this Court by issuing the following directions:-

> (a). The Customs Department, Chennai, is directed to pass orders for provisional release of the goods, which are the subject matter of the dispute in these writ petitions, by imposing conditions, as they deem fit, as per the provisions of the Customs Act, 1962, within a period of four weeks from the date of receipt of a copy of this order.
>
> (b). On fulfilment of the said conditions by the petitioners, the Customs Department, Chennai, is directed to release the goods provisionally to the respective writ petitioners within a period of two weeks thereafter.
>
> (c). Provisional release of the goods in question is subject to final adjudication being made by the Customs Department, and the provisional release order shall not prevent the Customs Department to reverse

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its decision in the final adjudication by passing appropriate orders as per the provisions of the Customs Act.

Consequently, connected writ miscellaneous petitions are closed. No Costs.

22-01-2026

Neutral Citation: Yes/No

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To

1. The Commissioner Of Customs (chennai Ii) importsCustom 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

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ABDUL QUDDHOSE J.

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WP No. 2040 of 2026ANDWMP NO. 2189 OF 2026,WMP NO. 2164 OF 2026,WMP NO. 2203 OF 2026,WP NO. 2049 OF 2026,WP NO. 2055 OF 2026

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