



WEB COPY

WP No. 4327 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2026

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 4327 of 2026

AND

**WMP NO. 4797 OF 2026, WP NO. 4347 OF 2026, WMP NO. 4807 OF
2026, WP NO. 4338 OF 2026, WP NO. 4333 OF 2026, WMP NO. 4813 OF
2026, WMP NO. 4832 OF 2026**

M/s. Smart Impex Solutions

Behind Jainex, Parivahan, Khewat, 103/88 Sector,

14IMT Manesar, Village Bhangrola, Faruknagar,

Rep. By its Proprietor, Mr. Jitender

..Petitioner(s)

Vs

1. The Commissioner Of Customs (chennai

li)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)



WP No. 4347 of 2026

M/s. M.D. Exims,

B-803, Silver Nesst, Besides Waves,

Near Konark Near Canal, Bhayli Roa,

Vadodara -391410,

Rep. By its Authorised Sginatory, Gautam Sharma

..Petitioner(s)

Vs

1. The Commissioner Of Customs (chennai
li)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)

WP No. 4338 of 2026

M/S. Photofax System

1280, Dr. Mukherjee Nagar,

Delhi-110009,

Rep. By its Director, Mr. Munish Kumar

..Petitioner(s)



Vs

1. The Commissioner Of Customs (chennai
li)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)

WP No. 4333 of 2026

M/s. Excel Copiers

..Petitioner(s)

Vs

1. The Commissioner Of Customs (chennai
li)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)

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 107 Units and 7 Pcs of various models of Secondhand 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.6913283 dated 15.01.2026 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-836 /2025-2026 dated 21.01.2026.

WP No. 4347 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 two consignments each found



quantities of 74 and 70 units as against declared invoice quantity of 73 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 Bill of Entry Nos (1) 6607472 dated 30.12.2025 and (2) 6706313 dated 05.01.2026 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 No.STA/IR/O and VC/ C-810 /2025-2026 dated 06.01.2026 and (pass No.STA/IR/O and VC/ C-819 /2025-2026 dated 12.01.2026 respectively.

WP No. 4338 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 116 Units 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 a Bill of Entry No.6862242 dated 13.01.2026 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-835 /2025-2026 dated 20.01.2026 .

WP No. 4333 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 131 Units 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 a Bill of Entry No.6667571 dated 02.01.2026 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-814 /2025-2026 dated 07.01.2026.

For Petitioner(s): Mr.Vishal Sridhar
for Mr.Vaibhav R Venkatesh

For Respondent(s): Mrs.Revathi Manivannan, SPC

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 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 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.

09-02-2026

Neutral Citation: Yes/No

RKM



To

1. The Commissioner Of Customs (chennai
li)imports Custom House,
No.60, Rajaji salai,
Chennai-600 001
2. The Additional Commissioner Of
Customs(gr.5) Custom House,
No.60, Rajaji salai,
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3. The Deputy Commissioner Of Customs(gr.5),
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ABDUL QUDDHOSE J.

RKM

WP No. 4327 of 2026

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2026, WP NO. 4338 OF 2026, WP NO. 4333 OF 2026, WMP NO. 4813 OF
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