



WEB COPY

WP No. 20054 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 20-05-2026**

CORAM

**THE HON'BLE MR JUSTICE G. R. SWAMINATHAN**

**WP No. 20054 of 2026 and**

**W.M.P.No.21444 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 Proprietor, Mr.Jitender.

..Petitioner(s)

Vs

1. The Commissioner Of Customs (Chennai II)  
Import,  
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 : Petition filed under Article 226 of the Constitution of India seeking issuance of a Writ of Mandamus, to direct the respondents 1 to 3 herein forthwith to allow Provisional Release of the consignment of 90 Units as against declared invoice quantity of 89 units and 113 units, respectively, of various models of Second hand Highly Specialised Equipments -Digital Multi function print and copying Machines, imported by the petitioner and which have been



submitted for clearance before the respondents vide Bills of Entry Nos. (1) 8936301 dated 28.04.2026 and (2) 9023808 dated 02.05.2026, 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 report Nos. (1) STA/IR/O & VC/ C-031/2026-2027 dated 06.05.2026 and (2) STA/IR/O & VC/ C-038/2026-2027 dated 13.05.2026 respectively.

For Petitioner(s): Mr.Anirudh A Sriram

For Respondent(s): Mr.J.Hari Krishnan

### **ORDER**

Heard both sides.

2. The learned counsel for the petitioner submitted that the issue raised in this Writ Petition is covered by the order of this Court in W.P.No.16838 of 2026 dated 28.04.2026 and prayed that similar directions may be issued for this petitioner also.

3. A careful perusal of the order passed by this Court in W.P.No.16838 of 2026 dated 28.04.2026, makes it clear that it covers the *lis* at hand. In the light of the above, the request for provisional release is granted 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 this writ petition, 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 petitioner, the Customs Department, Chennai, is directed to release the goods provisionally to the writ petitioner 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.”*

4. With the above directions, this Writ Petition is disposed of. No costs.

Consequently, connected miscellaneous petition is closed.

**20-05-2026**

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

gsk



**G.R.SWAMINATHAN, J.**

**GSK**

To

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