



W.P.Nos.26298, 26300 & 26301 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 09.07.2026

CORAM

THE HONOURABLE MR.JUSTICE HEMANT CHANDANGOUDAR

W.P.Nos.26298, 26300 & 26301 of 2026

M/s. Copinex Office Solutions
Shop No. 5, Kalpnagari,
Vaishali Nagar, Mulund west,
Mumbai, Maharashtra 600 080
Rep. by its proprietor,
Mr.Mantosh Omprakash Jamba

... Petitioner
in W.P.No.26298 of 2026

M/s. C.S. Enterprises
New No.22, Old No.10,
2nd Floor, Aziz Mulk 4th street
Thousand Lights, Chennai 600 006
Rep. by its proprietor,
Josphine Mohanraj

... Petitioner
in W.P.No.26300 of 2026

M/s. AP Solutions
69/6 -69/5 Ajit Vihar,
Swaroop Nagar Road,
Burari, New Delhi 110 084
Rep. by its partner,
Anand Kishore Singh

... Petitioner
in W.P.No.26301 of 2026

VS.

1. The Commissioner of Customs
Chennai II Import Commissionerate
Custom House, No.60, Rajaji Salai

Page Nos.1/7



W.P.Nos.26298, 26300 & 26301 of 2026

Chennai-600 001.

WEB COPY

2. The Additional Commissioner of Customs (Gr.5)
Chennai II Import Commissionerate
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.

... Respondents
in all WPs

Writ Petition No.26298 of 2026 filed under Article 226 of the Constitution of India seeking a writ of Mandamus, to direct Respondents 1-3 herein to forthwith release the various models of Secondhand Highly Specialized Equipment namely, used Digital Multifunction Print, Copying and Scanning Machines numbering 60 units imported by the petitioner under bill of Entry No.2013946 dated 20.06.2026 covered by the Bill of Lading No. KMTINC5371361 dated 21.05.2026 provisionally under Section 110A of the Customs Act.

Writ Petition No.26300 of 2026 filed under Article 226 of the Constitution of India seeking a writ of Mandamus, to direct Respondents 1-3 herein to forthwith release the various models of Secondhand Highly Specialized Equipment namely used Digital Multifunction Print, Copying and Scanning Machines Numbering 105 units imported by the petitioner under bill of Entry No.9841464 dated 12.06.2026 provisionally under Section 110A of the Customs Act.



W.P.Nos.26298, 26300 & 26301 of 2026

Writ Petition No.26301 of 2026 filed under Article 226 of the Constitution of India seeking a writ of Mandamus, to direct Respondents 1-3 herein to forthwith release the various models of Secondhand Highly Specialized Equipment namely used Digital Multifunction Print, Copying and Scanning Machines Numbering 108 units imported by the petitioner under bill of Entry No.9836525 dated 12.06.2026 provisionally under Sec. 110A of the Customs Act.

For Petitioner in all WPs : Mr.S.Shriram
For Respondents in all WPs : Mr.Rajendran Raghavan
Standing Counsel

COMMON ORDER

These writ petitions have been filed seeking issuance of a writ of mandamus directing respondents 1 to 3 to provisionally release the consignments comprising various models of second-hand highly specialised digital multi function printing and photocopying machines imported by the respective petitioners, upon execution of a simple bond for 100% of the enhanced value of the goods and payment of the applicable GST (the goods being exempt from customs duty) on the enhanced value as assessed by M/s. Perfect Chartered Engineers and Surveyors.



W.P.Nos.26298, 26300 & 26301 of 2026

2. Learned counsel for the petitioners submits that the issue involved in the present writ petitions is squarely covered by the common order of this Court dated 10.07.2025 passed in *W.P. Nos. 29418 of 2024 etc., batch.*

3. Mr.Rajendran Raghavan, learned Standing Counsel, appearing for the respondents, fairly submits that the issue is covered by the aforesaid common order.

4. This Court has considered the submissions made on either side and perused the materials available on record.

5. Since the issue involved in these writ petitions is no longer *res integra* and stands squarely covered by the aforesaid common order, these writ petitions are disposed of in the following terms:

(a) The Customs Department, Chennai, shall consider the petitioners' request for provisional release of the goods in question and pass appropriate orders, imposing such conditions as it may deem fit in accordance with the provisions of the Customs Act, 1962, within a period of four (4) weeks from the date of receipt of a copy of this order;



WEB COPY



W.P.Nos.26298, 26300 & 26301 of 2026

(b) Upon the petitioners complying with the conditions so imposed, the Customs Department shall provisionally release the respective consignments within a period of two (2) weeks thereafter; and

(c) The provisional release of the goods shall be subject to the outcome of the adjudication proceedings under the Customs Act, 1962. The order of provisional release shall not preclude the Customs Department from passing appropriate final orders in accordance with law.

6. There shall be no order as to costs.

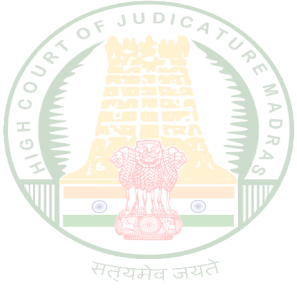
09.07.2026

Speaking / Non-speaking order

Neutral Citation : Yes / No

Index : Yes / No

mk



W.P.Nos.26298, 26300 & 26301 of 2026

WEB COPY *To*

1. The Commissioner of Customs
Chennai II Import Commissionerate
Custom House, No.60, Rajaji Salai
Chennai-600 001.
2. The Additional Commissioner of Customs (Gr.5)
Chennai II Import Commissionerate
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.



WEB COPY



W.P.Nos.26298, 26300 & 26301 of 2026

HEMANT CHANDANGOUDAR, J.,

mk

W.P.Nos.26298, 26300 & 26301 of 2026

09.07.2026

Page Nos.7/7