



W.P.Nos.1671 of 2024 batch

THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.02.2024

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THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.1671, 1673, 1677, 1678, 1681, 2924, 2928, 2933, 2939, 2943,
2946, 2932, 2938, 2942, 2945, 2947, 2949, & 2956 of 2024

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WMP Nos.1711, 1716, 1720, 1719, 1725, 3169, 3173, 3178, 3185, 3191,
3194, 3192, 3195, 3213, 3214, 3177, 3186 & 3189 of 2024 (18 cases)

M/s.Skylark Office Machines,
 Shop No.4, Ground Floor, Door No.10,
 Aziz Nulk, 4th Street, Thousand Lights,
 Chennai-600 006.

Rep. by its Proprietor, Rohit Jhunjhunwala ... Petitioner

vs

1. The Commissioner of Customs (Chennai II) (Imports)
 Customs House, No.60, Rajaji Salai,
 Chennai-600 001.

2. The Additional Commissioner of Customs (CONCOR ICD),
 Custom House, No.60, Rajaji Salai,
 Chennai-600 001.

3. The Deputy Commissioner of Customs, (CONCOR ICD),
 Custom House, No.60, Rajaji Salai,
 Chennai-600 001.

... Respondents

PRAYER in W.P.No.1671 of 2024 Batch: This Writ Petition is filed
 under Article 226 of the Constitution of India to issue a writ of
 Mandamus directing Respondents 1 - 3 herein forthwith to allow
 Provisional Release of 449 units of various models of Secondhand



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Highly Specialized Equipments – Digital Multifunction Print & Copying Machines, respectively, imported by the Petitioner and which have been submitted for clearance before the Respondents vide Bill of Entry No.933456 dated 21.12.2023 on execution of Simple Bond for 100% (Customs Duty is exempted) on the enhanced value, as assessed by the Chartered Engineers M/s.Supreme Techno Associates Pvt. Ltd. In their reports vide Report No.STA/IP/O&VC/C-546/2023-2024 dated 05.01.2024.

In all WPs

For Petitioner : Mr.Nithyaesh Natraj

For Respondents: Mr.M.Santhanaraman,
Senior Standing Counsel

COMMON ORDER

All these matters pertain to the import of second hand digital multifunction printing and copying machines.

2. Both learned counsel for the respective petitioner and learned senior standing counsel for the Customs Department submit that a batch of writ petitions pertaining to the same product were disposed of by order dated 23.11.2023 in W.P.Nos.29673 of 2023 batch. They further submit that these writ petitions may also be disposed of on the same terms.



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WEB COPY 3. The operative portion of the order of this Court in the above mentioned batch is as under:

“(i) W.P.Nos.28817 and 30506 of 2023 are disposed of directing the petitioners to cause reply to the show cause notice issued to them and the respondent department is directed to consider the same and pass necessary orders within a stipulated time. As far as release of goods is concerned, the same shall be released provisionally.

(ii) W.P.Nos.29673, 27544, 27547, 27548, 28115, 28119, 29678, 29680, 29684 of 2023 & 30490, 30492, 30495, 30496, 30498, 30500, 30501 & 30503 of 2023 are allowed and the following order is passed:

(a) That there shall be a direction to the respondents to consider the plea of the petitioners to release the goods by way of provisional release on condition that, the petitioner shall pay/deposit the enhanced duty amount. On receipt of such enhanced duty amount paid by the petitioners, the goods in question shall be released within a period of three (3) weeks thereafter.

(b) For payment of such duty, quantification shall be made by the Customs forthwith within one (1) week from the date of receipt of a copy of this order. On receipt of such quantification, the payment shall be immediately made by the petitioners and on receipt of the payment in entirety, the



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goods shall be released as indicated above at the outer limit of three (3) weeks.

(c) It is made clear that this order will not stand in the way for Customs Department to go ahead with the further proceedings including the adjudication in the manner known to law.

(d) It is further made clear that in the earlier interim order passed in a related writ petitions by an another Division Bench of this Court, that demurrage charges till date for the goods was directed to be considered for waiver. In this regard, if any application is filed by the petitioners seeking such a waiver of demurrage charges, the same shall be considered and decided by the respondents objectively."

4. All these writ petitions are disposed of on the same lines.

Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

12.02.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation : Yes / No

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Note: Issue Order copy on 14.02.2024

<https://www.mhc.tn.gov.in/judis>



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To

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SENTHILKUMAR RAMAMOORTHY J.

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