



W.P.Nos.5305,5314,5320,5326,5331 & 5335 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.03.2024

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.5305,5314,5320,5326,5331 & 5335 of 2024

and

W.M.P.Nos.5833,5842,5846,5855,5860 & 5863 of 2024

M/s.Smart Impex Solutions,
behind Jainex, Parivahan, Khewat, 103/88 Sector,
14IMT Manesar, Village Bhangrola, Faruknagar,
Gurugram, Haryana – 122 505.
Rep.by its Properitor, Mr.Jitender.

... Petitioner
(in WP.5305/2024)

M/s.Tips Enterprises,
58, Daya Nand Road,
Dharya Ganj,
New Delhi – 110 002.
Rep.by its Proprietor, Bhupinder Singh.

... Petitioner
(in W.P's.5314 & 5320/2024)

M/s. S.P.Associates,
1/11959, Uldhanpur, Naveen Shahdara,
Delhi – 110 032.
Rep.by its Proprietor, Mr. Yogender Partap.

... Petitioner
(in WP.5326/2024)

M/s. Simple Machines,
B-23, Patparganj Industrial Area,
Delhi – 110 092.
Rep.by its Proprietor, Mr. Vijay Arora.

... Petitioner
(in WP.5331/2024)

M/s. Excel Copiers,



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UB-14D Arunachal Bhawan,
Barakhamba Road,
New Delhi – 110 001.

Rep.by its Director, Mr. Gaurav Khetterpal.

... Petitioner
(in WP.5335/2024)

Versus

1.The Commissioner of Customs (Chennai II) 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.

... Respondents
(in all W.P's)

Prayer in W.P. No.5305 of 2024 : Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus, directing the respondents 1-3 herein forthwith to allow Provisional Release of 194 Units the 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 Bill of Entry No.9714387 dated 18.01.2024 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. APGM Engineering Services



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Pvt. Ltd. in their reports vide Report No.APGM / 2324 / A115 dated 25.01.2024.

Prayer in W.P. No.5314 of 2024 : Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus, directing the respondents 1-3 herein forthwith to allow Provisional Release of 122 Units the 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 Bill of Entry No.9743157 dated 19.01.2024 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. APGM Engineering Services Pvt. Ltd. in their reports vide Report No.APGM / 2324 / A117 dated 29.01.2024.

Prayer in W.P. No.5320 of 2024 : Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus, directing the respondents 1-3 herein forthwith to allow Provisional Release of 108 Units the 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 Bill of Entry No.9309145 dated 19.12.2023 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,



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as appraised by the Chartered Engineers M/s. Supreme Techno Associates Pvt. Ltd. in their reports vide Report No.STA / IR / O AND VC /C-547 / 2023-24 DATED 05.01.2024.

Prayer in W.P. No.5326 of 2024 : Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus, directing the respondents 1-3 herein forthwith to allow Provisional Release of 123 Units the 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 Bill of Entry No.9618094 dated 11.01.2024 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. APGM Engineering Services Pvt. Ltd. in their reports vide Report No.APGM / 2324 / A110 dated 20.01.2024.

Prayer in W.P. No.5331 of 2024 : Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus, directing the respondents 1-3 herein forthwith to allow Provisional Release of 100 Units the 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 Bill of Entry No.9555292 dated 06.01.2024 on execution of Simple Bond for 100% of enhanced value of goods and also payment of



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applicable total GST (Customs Duty is exempted) on the enhanced value, as appraised by the Chartered Engineers M/s. APMG Engineering Services Pvt. Ltd., in their reports vide Report No.APMG / 2324 / A108 dated 20.01.2024.

Prayer in W.P. No.5335 of 2024 : Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus, directing the respondents 1-3 herein forthwith to allow Provisional Release of 108 Units the 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 Bill of Entry No.9860352 dated 27.01.2024 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. APMG Engineering Services Pvt. Ltd. in their reports vide Report No.APMG / 2324 / A138 dated 14.02.2024.

In all W.P's:

For Petitioner : Mr. Nithyaesh Nataraj,
for Mr. Vaibhav R Venkatesh

For Respondents : Mr. B. Ramanakumar, Senior Standing Counsel,
and Mr. B. Arvind Srevatsa, Junior Standing Counsel.

COMMON ORDER

All these matters pertain to the import of second hand digital



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multifunction printing and copying machines.

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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 goods were disposed of by order dated 23.11.2023 in W.P.Nos.29673 of 2023 batch.

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



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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 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



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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.

06.03.2024

Index : Yes / No

Speaking Order : Yes / No

Neutral Case Citation: Yes / No

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To

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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,
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SENTHILKUMAR RAMAMOORTHY, J.,

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and
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