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W.P.Nos.10201, 10202 & 10209 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.04.2024

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THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.10201, 10202 & 10209 of 2024

and

W.M.P.Nos.11255, 11260 & 11262 of 2024

In all WPs

M/s.Arka Business Solutions
Unit No.203 2nd Floor Suite No.395,
SBRS CV Towers Sy. No.64,
Hi-Tech City Road, Madhapur,
Hyderabad-500 081,
Represented by its Partner
Mr.Akhil Pritatam K.

... Petitioner

-VS-

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.



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3.The Deputy Commissioner of Customs (Gr-5),
Custom House, No.60, Rajaji Salai,
Chennai 600 001.

... Respondents

PRAYER in WP.No.10201 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Mandamus, directing respondents 1 to 3 herein to forthwith release the various models of Secondhand Highly Specialized Equipment namely used Digital Multifunction Print, Copying & Scanning Machines, numbering 114 units imported by the petitioner under Bill of Entry No.2548614 dated 13.03.2024 on assessment and collection of the applicable customs duties leviable on the said goods by computing the said duties on the enhanced value, as appraised by the DGFT approved Chartered Engineers M/s. SVIA Consultant Services LLP in their report Certificate No. SVIA/IND/CHE/2024/112 dated 26.03.2024.

PRAYER in WP.No.10202 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Mandamus, directing respondents 1 to 3 herein to forthwith release the various models of Secondhand Highly Specialized Equipment namely used Digital Multifunction Print, Copying & Scanning Machines, numbering 114 units imported by the petitioner under Bill of Entry No.2548833 dated 13.03.2024 on assessment and collection of the applicable customs duties leviable on the said goods by



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computing the said duties on the enhanced value, as appraised by the DGFT approved Chartered Engineers M/s. SVIA Consultant Services LLP in their report Certificate No. SVIA/IND/CHE/2024/109 dated 25.03.2024.

PRAYER in WP.No.10209 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Mandamus, directing respondents 1 to 3 herein to forthwith release the various models of Secondhand Highly Specialized Equipment namely used Digital Multifunction Print, Copying & Scanning Machines, numbering 114 units imported by the petitioner under Bill of Entry No.2549106 dated 13.03.2024 on assessment and collection of the applicable customs duties leviable on the said goods by computing the said duties on the enhanced value, as appraised by the DGFT approved Chartered Engineers M/s. SVIA Consultant Services LLP in their report Certificate No. SVIA/IND/CHE/2024/111 dated 25.03.2024.

For Petitioner : Mr.N.Viswanathan

For Respondents : Ms.Anu Ganesan, Jr. SC

COMMON ORDER

These matters pertain to the import of secondhand digital multifunction printing and copying machines.



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2. Both learned counsel for the 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. They further submit that these writ petitions may also be disposed of on the same terms.

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 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



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*waiver of demurrage charges, the same shall be considered
and decided by the respondents objectively."*

4. W.P.Nos.10201, 10202 & 10209 of 2024 are disposed of on the same lines. Consequently, W.M.P.Nos.11255, 11260 & 11262 of 2024 are closed. There shall be no order as to costs.

25.04.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

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SENTHILKUMAR RAMAMOORTHY,J

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