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W.P.Nos.12328, 12331, 12333 & 12336 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.06.2024

CORAM :

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.12328, 12331, 12333 & 12336 of 2024

and

WMP.Nos.13434, 13437, 13439 & 13441 of 2024

M/s. Shreeji Enterprise,
Survey No.279 NR Shivalay - 1,
Nisha Opp. Neha Park Society,
Jodhpur Gam Ahmedabad - 380 015,
Represented by its Proprietor,
Mr.Ravindra Chandrakant Patel.

.. Petitioner in WP.No.12328 of 2024

M/s. Star Copiers
9869/6 Sadar Thana Road,
Multani Dhanda, Pahar Ganj,
New Delhi - 110 055.
Represented by its Proprietor,
Mr.Rajiv Anand

.. Petitioner in WP.No.12331 of 2024

M/s. AP Solutions,
No.69/5, 69/6, Ajit Vihar, Kaushik Enclave,
Swaroop Nagar Road,
Burari New Delhi - 110 084.
Represented by its Proprietor
Mr.Anand Kishore Singh.

.. Petitioner in WP.No.12333 of 2024

M/s. Chaitanya & Co.,
Shop No.3, Plot Nos.22, 23, and 24
Lotus Anjali Apartments KPHP Colony,
Hyderabad - 500 072.
Represented by its Partner
Mr.Kuruvella Krishna.

.. Petitioner in WP.No.12336 of



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Versus

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.

.. Respondents in all WPs

Prayer in WP.No.12328 of 2024: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing respondents 1 - 3 herein to forthwith release the various models of Second hand Highly Specialized Equipment namely used Digital Multifunction Print, Copying & Scanning Mahines, Numbering 215 units imported by the petitioner under Bill of Entry No.2910239 dated 06.04.2024 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. Perfect Chartered Engineers & Surveyours Chennai in their report Certificate No.PER/CEC/IMP/SEA-052/2024-25 dated 23.04.2024.

Prayer in WP.No.12331 of 2024: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing respondents 1 - 3 herein to forthwith release the various models of Second hand Highly Specialized Equipment namely used Digital Multifunction Print, Copying & Scanning



Machines, Numbering 113 units imported by the petitioner under Bill of Entry No.3031855 dated 15.04.2024 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. Perfect Chartered Engineers & Surveyors Chennai in their report Certificate No.PER/CEC/IMP/SEA-055/2024-25 dated 23.04.2024.

Prayer in WP.No.12333 of 2024: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing respondents 1 - 3 herein to forthwith release the various models of Second hand Highly Specialized Equipment namely used Digital Multifunction Print, Copying & Scanning Machines, Numbering 119 units imported by the petitioner under Bill of Entry No.2903426 dated 06.04.2024 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. Perfect Chartered Engineers & Surveyors Chennai in their report Certificate No.PER/CEC/IMP/SEA-050/2024-25 dated 23.04.2024.

Prayer in WP.No.12336 of 2024: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing respondents 1 - 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.3027528 dated 15.04.2024 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. Siva Consultant & Services LLP Chennai in their report Certificate



W.P.Nos.12328, 12331, 12333 & 12336 of 2024

No.SVIA/IND/CHE/2024/130 dated 24.04.2024.

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For Petitioner : Mr.N.Viswanathan in all WPs

For Respondents : Mr.M.Santhanaraman
Senior Standing Counsel in all WPs

COMMON ORDER

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

2. Both learned counsel for the petitioners 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



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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 waiver of demurrage charges, the same shall be considered and decided by



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the respondents objectively.”

4. W.P.Nos.12328, 12331, 12333 & 12336 of 2024 are disposed of on the same lines. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

04.06.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No

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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.



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SENTHILKUMAR RAMAMOORTHY, J.

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and
WMP.Nos.13434, 13437, 13439 & 13441 of 2024

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