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W.P.Nos.15897, 15901, 15904, 15908, 15910 of 2024

THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.06.2024

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THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.15897, 15901, 15904, 15908 & 15910 of 2024
and W.M.P Nos.17353, 17359, 17361, 17365 & 17369 of 2024

M/s.Copy Star Export (India) Pvt. Ltd.

No.15, 2nd Floor, Kantol Nias,

37/39, Modi Street,

Fort Mumbai – 400 001.

Rep. By its Director, Mr.Narayan Dharamshi Ravaria

... Petitioner in W.P.15897 of 2024

M/s.M.D.Exims,

B-803, Silver Nesst, Besides Waves,

Near Konark Near Canal, Bhayli Roa,

Vadodara – 391410

Rep. By its Proprietor, Gautam Sharma

... Petitioner in W.P.15901 of 2024

M/s.Copy Star Export (India) Pvt. Ltd.

No.15, 2nd Floor, Kantol Nias,

37/39, Modi Street,

Fort Mumbai – 400 001.

Rep. By its Director, Mr.Pinak Kanji Ravaria

... Petitioner in W.P.15904 of 2024

M/s.Copy Star Export (India) Pvt. Ltd.

No.15, 2nd Floor, Kantol Nias,

37/39, Modi Street,

Fort Mumbai – 400 001.

Rep. By its Director, Mr.Govind Dharamshi Ravaria

... Petitioner in W.P.15908 of 2024

M/s.Photofax System,

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



W.P.Nos.15897, 15901, 15904, 15908, 15910 of 2024

1280, Dr.Mukherjee Nagar,
Delhi – 110 009.

Rep. By its Director, Mr.Munish Kumar

... Petitioner in W.P.15910 of 2024

-vs-

1. The Commissioner of Customs (Chennai II) Import,
Customs House, No.60, Rajaji Salai,
Chennai-600 010.

2. The Additional Commissioner of Customs (Gr.5),
Custom House, No.60, Rajaji Salai,
Chennai-600 010.

3. The Deputy Commissioner of Customs, (Gr.5),
Custom House, No.60, Rajaji Salai,
Chennai-600 010.

... Respondents in W.P.15897, 15904, 15908 of 2024

1. The Commissioner of Customs (Chennai II) Import,
Customs 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 W.P.15901, 15910 of 2024

PRAYER in W.P.No.15897 of 2024: 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 release the various

models of Secondhand Highly Specialized Equipment – Digital



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Multifunction Print, Copying & Scanning Machines, imported by the Petitioner and which have been submitted for clearance before the Respondents vide Bill of Entry No.3318352 dated 03.05.2024 on payment of applicable total taxes on the enhanced value, as assessed by the Chartered Engineers M/s.SVIA Consultant Services LLP in their report vide Certificate No. SCIA/IND/CHE/2024/143 dated 10.05.2024.

PRAYER in W.P.No.15901 of 2024: 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 230 Units the various models of Secondhand Highly Specialized Equipments – Digital Multifunction Print & Copying Machines, imported by the Petitioner and which have been submitted for clearance before the Respondents vide Bill of Entry No. 3207421 dated 26.04.2024 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 report No. APGM/2425/A099 dated 02.05.2024.

PRAYER in W.P.No.15907 of 2024: Writ Petition is filed under



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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 - Digital Multifunction Print, Copying & Scanning Machines, imported by the Petitioner and which have been submitted for clearance before the Respondents vide Bill of Entry No.3400587 dated 09.05.2024 on payment of applicable total taxes on the enhanced value, as assessed by the Chartered Engineers M/s.Perfect Chartered Engineers & Surveyors in their report vide Certificate No. PER/CEC/IMP/SEA-119/2024-25 dated 18.05.2024.

PRAYER in W.P.No.15908 of 2024: Writ Petition is 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 - Digital Multifunction Print, Copying & Scanning Machines, imported by the Petitioner and which have been submitted for clearance before the Respondents vide Bill of Entry No.3394516 dated 08.05.2024 on payment of applicable total taxes on the enhanced value, as assessed by the Chartered Engineers M/s.Perfect Chartered Engineers & Surveyors in their report vide Certificate No. PER/CEC/IMP/SEA-



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114 dated 16.05.2024.

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PRAYER in W.P.No.15910 of 2024: 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 101 Units the various models of Secondhand Highly Specialized Equipments – Digital Multifunction Print & Copying Machines, imported by the Petitioner and which have been submitted for clearance before the Respondents vide Bill of Entry No. 3035741 dated 15.04.2024 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 report No. APGM/2425/A076 dated 27.04.2024.

For Petitioner : Mr.Vaibhav R.Venkatesh
in all WP's

For Respondents: Mr.Avinash Wadhwani
in all WP's

COMMON ORDER



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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.

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:



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WEB COPY 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.

27.06.2024

Index : No
Internet : Yes
Neutral Citation : No
rna

To

1. The Commissioner of Customs (Chennai II) Import,
Customs House, No.60, Rajaji Salai,
Chennai-600 010.
2. The Additional Commissioner of Customs (Gr.5),
Custom House, No.60, Rajaji Salai,
Chennai-600 010.
3. The Deputy Commissioner of Customs, (Gr.5),
Custom House, No.60, Rajaji Salai,
Chennai-600 010.
4. The Commissioner of Customs (Chennai II) Import,
Customs House, No.60, Rajaji Salai,
Chennai-600 001.
5. The Additional Commissioner of Customs (Gr.5),
Custom House, No.60, Rajaji Salai,
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Custom House, No.60, Rajaji Salai,
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SENTHILKUMAR RAMAMOORTHY J.

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