



WEB COPY



W.P.Nos.17197, 17200 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.07.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.17197 & 17200 of 2024
and W.M.P.Nos.18977 & 18979 of 2024

M/s.Atul Automation Pvt Ltd,
No.8, Bentinck Street,
Kolkata - 700 001.
Rep. By its Director, Mr.Akshay Kamdar

... Petitioner in W.P.17197

of 2024

M/s.Atul Commodities Pvt Ltd,
No.8, Bentinck Street,
Kolkata - 700 001.
Rep. By its Director, Mr.Akshay Kamdar

... Petitioner in W.P.17200

of 2024

-vs-

1.The Commissioner of Customs (Chennai II) Import,
Custom 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.

1/7



W.P.Nos.17197, 17200 of 2024

WEB COPY

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

... Respondents in both WP's

PRAYER in W.P.No.17197 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Mandamus, directing the 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. 3189923 dated 25.04.2024 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-089/2024-25 dated 06.05.2024.

PRAYER in W.P.No.17200 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of



W.P.Nos.17197, 17200 of 2024

Mandamus, directing the 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. 3178775 dated 24.04.2024 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-089/2024-25 dated 01.05.2024.

For Petitioner : Mr.V.Akash Srinanda
in all WP's

For Respondents : Mr.S.M.Deenadayalan, Sr. SC
in all WP's

COMMON ORDER

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



W.P.Nos.17197, 17200 of 2024

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:

(a) That there shall be a direction to the respondents to



W.P.Nos.17197, 17200 of 2024

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



W.P.Nos.17197, 17200 of 2024

considered and decided by the respondents objectively."

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.

16.07.2024

rna

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

To

1.The Commissioner of Customs (Chennai II) Import,
Custom 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.

SENTHILKUMAR RAMAMOORTHY,J

6/7



WEB COPY



W.P.Nos.17197, 17200 of 2024

rna

W.P.Nos.17197 & 17200 of 2024
and W.M.P.Nos.18977 & 18979 of 2024

16.07.2024