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W.P.Nos.16846, 16849, 16852, 16854, 16859, 16863, 16866 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.07.2024

CORAM

THE HONOURABLE MR.JUSTICE SETHILKUMAR RAMAMOORTHY

**W.P.Nos.16846, 16849, 16852, 16854, 16859, 16863 & 16866 of 2024**  
**and W.M.P.Nos.18529, 18532, 18536, 18537, 18546, 18549 & 18551 of**  
**2024**

M/s.Mech & Tech,  
Unit-722, The Summit Business Bay,  
Andheri Kurla Road,  
Behind Guru Nanak Petrol Pump, Opp  
Andheri 400 093,  
Rep. By its Proprietor, Akshay Kamdar

... Petitioner in W.P.16846  
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.16849  
of 2024

M/s.ACE Office Solutions,  
Office No.722, 7<sup>th</sup> Floor, The Summit Business Bay,  
Andheri Kurla Road, Andheri East,  
Mumbai - 400 093.  
Rep. By its Proprietor, Mr.Atul Kamdar

... Petitioner in W.P.16852  
of 2024



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M/s.M.D.Exims,  
B-803, Silver Nesst, Besides Waves,  
Near Konark Near Canal, Bhayli Roa,  
Vadodara - 391 410  
Rep. By its Proprietor, Gautam Sharma

... Petitioner in W.P.16854  
of 2024

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

... Petitioner in W.P.16859  
of 2024

M/s.Maruti Enterprises,  
No.17/10, Aziz Mulk, 5<sup>th</sup> Street,  
Thousand Lights,  
Chennai - 600 006.  
Rep. By its Proprietor, Mr.Hansraj Sharma

... Petitioner in W.P.16863  
of 2024

M/s.Genuine Copier Systems,  
77, Kedar Nath Road, Darya Ganj,  
New Delhi - 110 002.  
Rep. By its Proprietor, Mr.Sanjeev Goel

... Petitioner in W.P.16866  
of 2024

-VS-



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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.

... Respondents in W.P.16846, 16849, 16852, 16866 of  
2024

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 W.P.16854, 16859, 16863 of  
2024

**PRAYER in W.P.No.16846 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 to forthwith



W.P.Nos.16846, 16849, 16852, 16854, 16859, 16863, 16866 of 2024

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. 3147162 dated 22.04.2024 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. SVIA/IND/CHE/2024/131 dated 29.04.2024.

**PRAYER in W.P.No.16849 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. 3755239 dated 31.05.2024 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.



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PER/CEC/IMP/SEA-154/2024-25 dated 05.06.2024.

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**PRAYER in W.P.No.16852 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. 3198286 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-075/2024-25 dated 01.05.2024.

**PRAYER in W.P.No.16854 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 to allow Provisional Release of the consignment of 240 Units of various



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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 a Bill of Entry No. 3399151 dated 09.05.2024 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 report No. APMG/2425/A156 dated 18.05.2024.

**PRAYER in W.P.No.16859 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 to allow Provisional Release of the consignment of 217 Units of 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 a Bill of Entry No. 3313968 dated 03.05.2024 on execution of



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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 report No. APMG/2425/A136 dated 15.05.2024.

**PRAYER in W.P.No.16863 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 to allow Provisional Release of the consignment of 119 Units of 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 a Bill of Entry No. 2956579 dated 10.04.2024 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. Supreme Techno Associates Pvt. Ltd., in their reports vide Report No.



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STA/IR/O&VC/C-052/2024-2025 dated 23.04.2024.

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**PRAYER in W.P.No.16866 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 to allow Provisional Release of the consignment of 115 Units of 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 a Bill of Entry No. 3167473 dated 23.04.2024 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/A102 dated 03.05.2024.

For Petitioner : Mr.V.Akash Srinanda  
in all WP's for Vaibhav R.Venkatesh

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



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### **COMMON ORDER**

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*



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*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*



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*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 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.

**11.07.2024**

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Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

**To**

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5.The Additional Commissioner of Customs (Gr-5),  
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Chennai 600 001.

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Custom House, No.60, Rajaji Salai,  
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**SENTHILKUMAR RAMAMOORTHY,J**

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**11.07.2024**