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W.P.Nos.16862, 16867, 16869 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.07.2024

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THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.16862, 16867 & 16869 of 2024
and W.M.P.Nos.18550, 18553 & 18558 of 2024

M/s.Excel Copiers,
Ub-14D Arunachal Bhawan,
Barakhamba Road,
New Delhi - 110 001.

Rep. By its Director Mr.Ankit Khetterpal

... Petitioner in W.P.16862, 16867 of

2024

M/s.Growlam Office Private Limited,
A-5/235, Basement,
Paschim Vihar,
New Delhi - 110 063.

Rep. By its Director Mr.Ankit Khetterpal

... Petitioner in W.P.16869

of 2024

-VS-

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),

1/8



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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 in all WP's

PRAYER in W.P.No.16862 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 105 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. 3398347 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/A136 dated 15.05.2024.



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PRAYER in W.P.No.16867 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 102 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. 3166918 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. APMG Engineering Services Pvt. Ltd., in their report No. APMG/2425/A105 dated 03.05.2024.

PRAYER in W.P.No.16869 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 114 Units of various models of Secondhand Highly Specialized Equipments – Digital



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Multifunction Print & Copying Machines, imported by the Petitioner and which have been submitted for clearance before the Respondents vide a Bill of Entry No. 3166920 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. APMG Engineering Services Pvt. Ltd., in their report No. APMG/2425/A081 dated 27.04.2024.

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

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



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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 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 the respondents objectively."



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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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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,
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SENTHILKUMAR RAMAMOORTHY,J

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