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W.P.No.26275 of 2025 etc.,



**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED : 01.08.2025**

**CORAM**

**THE HON'BLE MR JUSTICE ABDUL QUDDHOSE**

**W.P. Nos. 26275, 26281, 26285, 26289, 27938, 27940, 27946,  
27960, 27966 and 27968 of 2025**

**and**

**W.M.P. Nos.29574, 29581, 29588, 29593, 31320, 31324, 31330,  
31352, 31359 and 31362 of 2025**

**W.P.No.26275 of 2025**

M/s. HNC International,  
H-137, DDA Flats, Ashok Vihar,  
Phase-1, Delhi - 110 052.

Rep. By its Director, Mr. Himanshu Chanana.

... Petitioner

**-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),  
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



**Prayer:** This Writ Petition is filed under Article 226 of the Constitution of India seeking a Writ of Mandamus, directing the Respondents 1 to 3 herein forthwith to allow Provisional Release of the consignment of total 123 Units as against Invoice quantity of 122 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.8287887 dated 11.02.2025 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 report No.STA/IR/O&VC/C-833/2024-2025 dated 20.02.2025.

**W.P.No.26281 of 2025**

M/s. Growlam Office Private Limited,  
A-5/ 235, Basement,  
Paschim Vihar, New Delhi - 110 063.  
Rep. By its Director, Mr. Ankit Khetterpal.

... Petitioner

-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),  
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



**Prayer:** This Writ Petition is filed under Article 226 of the Constitution of India seeking a Writ of Mandamus, directing the Respondents 1 to 3 herein forthwith to allow Provisional Release of the consignment of total 223 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.8105161 dated 31.01.2025 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 report No.STA/IR/O&VC/C-784/2024-2025 dated 05.02.2025.

**W.P.No.26285 of 2025**

M/s. Unistar Enterprises,  
88, Rana Pratap Market,  
Karol Bagh, New Delhi - 110 005.

Rep. By its Director, Mr. Suresh Kumar Khetterpal.

... Petitioner

-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),  
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



**Prayer:** This Writ Petition is filed under Article 226 of the Constitution of India seeking a Writ of Mandamus, directing the Respondents 1 to 3 herein forthwith to allow Provisional Release of the consignment of total 228 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.8356239 dated 14.02.2025 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 report No.STA/IR/O&VC/C-836/2024-2025 dated 21.02.2025.

**W.P.No.26289 of 2025**

M/s. Cann Office Equipment Private Limited,  
Room No.9, 2nd Floor,  
25/27, Modi Street,  
Fort Mumbai - 400 001.

Rep. by its Director, Mr. Prakash Raghavji Patel

... Petitioner

-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),  
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



**Prayer:** This Writ Petition is filed under Article 226 of the Constitution of India seeking a Writ of Mandamus, directing the Respondents 1 to 3 herein forthwith to allow Provisional Release of the consignment of total 334 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.8149849 dated 03.02.2025 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 report No.STA/IR/O&VC/C-807/2024-2025 dated 07.02.2025.

**W.P.No.27938 of 2025**

M/s. Photofax System,  
1280, Dr. Mukherjee Nagar,  
Delhi - 11 0 009.

Rep. By its Director, Mr. Munish Kumar

... Petitioner

-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),  
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



**Prayer:** This Writ Petition is filed under Article 226 of the Constitution of India seeking a Writ of Mandamus, directing the Respondents 1 to 3 herein forthwith to allow Provisional Release of the consignment of total 109 Units & 55 pcs as against Invoice quantity of 109 Units & 57 pcs 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.9232881 dated 01.04.2025 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 report No.STA/IR/O&VC/C-038/2025-2026 dated 17.04.2025.

**W.P.No.27940 of 2025**

M/s. Meenakshi Auto Machines,  
Old No.10, New No.22, Aziz Mulk,  
4<sup>th</sup> Street, Thousand Light,  
Chennai - 600 006.

Rep. by its Proprietor, Mr. Hem Chand Dubey.

... Petitioner

-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),  
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



**Prayer:** This Writ Petition is filed under Article 226 of the Constitution of India seeking a Writ of Mandamus, directing the Respondents 1 to 3 herein forthwith to allow Provisional Release of the consignment of total 66 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.2676555 dated 16.06.2025 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 report No.STA/IR/O&VC/C-249/2025-2026 dated 24.06.2025.

**W.P.No.27946 of 2025**

M/s. Akshaya Copier Solutions,  
Flat No.D, H.No.12-13-270, Street No.2,  
Tarnaka, Secunderabad, Hyderabad,  
Telangana - 500 017.  
Rep. by its Proprietor, Mr. Kota Vivekanand.

... Petitioner

-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),  
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



**Prayer:** This Writ Petition is filed under Article 226 of the Constitution of India seeking a Writ of Mandamus, directing the Respondents 1 to 3 herein forthwith to allow Provisional Release of the consignment of total 117 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.2074148 dated 15.05.2025 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 report No.STA/IR/O&VC/C-181/2025-2026 dated 23.05.2025.

**W.P.No.27960 of 2025**

M/s. Shreeji Corporation,  
B-02, Ground Floor, The Nest Building,  
Manorama Nagarkar Marg, Taikalwadi,  
Mahim West, Mumbai - 400 016.  
Rep. by its Proprietor, Mr. Krish Prakash Patel.

... Petitioner

-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),  
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



**Prayer:** This Writ Petition is filed under Article 226 of the Constitution of India seeking a Writ of Mandamus, directing the Respondents 1 to 3 herein forthwith to allow Provisional Release of the consignment of total 288 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.9231990 dated 01.04.2025 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 report No.STA/IR/O&VC/C-023/2025-2026 dated 09.04.2025.

**W.P.No.27966 of 2025**

M/s. City Office Equipment,  
Old No.20 (New No.47), Aziz Mulk,  
3<sup>rd</sup> Street, Thousand Light,  
Chennai - 600 006.

Rep. by its Proprietor, Mr. Hem Chand Dubey.

... Petitioner

-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),  
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



**Prayer:** This Writ Petition is filed under Article 226 of the Constitution of India seeking a Writ of Mandamus, directing the Respondents 1 to 3 herein forthwith to allow Provisional Release of the consignment of total 234 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.8540732 dated 24.02.2025 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 report No.STA/IR/O&VC/C-857/2024-2025 dated 06.03.2025.

**W.P.No.27968 of 2025**

M/s. Cann Office Equipment Private Limited,  
Room No.9, 2nd Floor,  
25/27, Modi Street,  
Fort Mumbai - 400 001.

Rep. by its Director, Mr. Prakash Raghavji Patel.

... Petitioner

-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),  
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



**Prayer:** This Writ Petition is filed under Article 226 of the Constitution of India seeking a Writ of Mandamus, directing the Respondents 1 to 3 herein forthwith to allow Provisional Release of the consignment of total 288 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.9294200 dated 04.04.2025 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 report No.STA/IR/O&VC/C-029/2025-2026 dated 11.04.2025.

W.P. Nos. 26275, 26281, 26285 and 26289 of 2025

For Petitioner(s) : Mr. Ukkash F.  
For Vaibhav R. Venkatesh

For Respondent(s) : Mr. J. Harikrishnan  
Learned Junior Panel Counsel

W.P. Nos. 27938, 27940, 27946, 27960, 27966 and 27968 of 2025

For Petitioner(s) : Mr. Akash Srinanda V.

For Respondent(s) : Mr. Sai Srujan Tayi,  
Senior Standing Counsel

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## **COMMON ORDER**

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In all these writ petitions, a direction is sought for to direct the respondents 1 to 3 herein to forthwith allow the Provisional Release of the goods (Second hand Highly Specialized Equipments - Digital Multifunction Print & Copying Machines), imported by the respective petitioners, covered under the Bills of Entries mentioned in the prayer to each of these writ petitions.

2. Heard the learned counsel for the petitioners and the learned Senior Standing Counsel for the respondents.

3. The respective petitioners have imported Second hand Highly Specialized Equipments - Digital Multifunction Print & Copying Devices (MFDs herinafter) and their goods have been detained by the Customs Department for non-production of a).Bureau of Indian Standards (BIS) certificate and b).Authorization from the Directorate General of Foreign Trade (DGFT). They seek for Provisional Release of the MFDs through these writ petitions.



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4. The batch of writ petitions pertaining to the very same issue was disposed of by this Court on 10.07.2025 in W.P.No.29418 of 2024 batch, wherein also similar importers, who have imported similar goods sought for Provisional Release, as per the provisions of the Customs Act, 1962. The said batch of writ petitions referred to supra were disposed of by this Court by issuing certain directions.

5. Since the relief sought for in these writ petitions are one and the same to the one sought for in the batch of writ petitions referred to supra, similar directions in these writ petitions will have to be issued by this Court as well. Accordingly, these writ petitions are disposed of by this Court, by issuing the very same directions that were issued in the aforesaid batch of writ petitions, which were disposed of by this Court, vide order dated 10.07.2025.

6. Accordingly, these writ petitions are disposed of by this Court by issuing the following directions:-

*(a). The Customs Department, Chennai, is directed to pass orders for provisional release of the goods, which are the subject matter of the dispute in these writ petitions, by imposing conditions, as they deem fit, as per the provisions of the Customs Act, 1962, within a*



*period of four weeks from the date of receipt of a copy of this order.*

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(b). *On fulfilment of the said conditions by the petitioners, the Customs Department, Chennai, is directed to release the goods provisionally to the respective writ petitioners within a period of two weeks thereafter.*

(c). *Provisional release of the goods in question is subject to final adjudication being made by the Customs Department, and the provisional release order shall not prevent the Customs Department to reverse its decision in the final adjudication by passing appropriate orders as per the provisions of the Customs Act.*

7. In terms of the above directions, these writ petitions are disposed of. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

**01-08-2025**

Index: Yes/No  
Speaking/Non-speaking order  
Internet: Yes  
Neutral Citation: Yes/No  
stn



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.



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W.P.No.26275 of 2025 etc.,



**ABDUL QUDDHOSE, J.,**  
stn

**W.P. Nos. 26275, 26281, 26285, 26289, 27938,  
27940, 27946, 27960, 27966 and 27968 of 2025  
and  
W.M.P. Nos.29574, 29581, 29588, 29593, 31320,  
31324, 31330, 31352, 31359 and 31362 of 2025**

**01.08.2025**