



WEB COPY

WP No. 30775 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-08-2025

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 30775 of 2025

AND

WP NO. 30777 OF 2025, WP NO. 30781 OF 2025

Decent Cartridge

Shop No. 1 Ground Floor, 54 Modi Street, Fort
Mumbai 400 001 Represented By Is Proprietor,
Mr Premji Bhikha Gami

..Petitioner(s)

Vs

1. The Commissioner Of Customs
Chennai Ii Import Commissinerate, Custom
House, No. 60 Rajaji Salai, Chennai 600 001.
2. Teh Addl Commissioner Of Customs Gr 5
Chennai Ii Import Commissionerate, Custom
House No. 60 Rajaji Salai, Chennai 600 001.
3. The Dy Commissioner Of Customs Gr 5
Custom House No. 60 Rajaji Salai, Chennai
600 001.

..Respondent(s)

WP No. 30777 of 2025

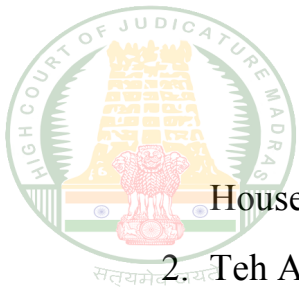
m/s. KUTTY IMPEX

43/83 Ttk Road, Alwarpet Chennai 600 004 Rep
By Proprietrix Mrs, Mekhala Sadasivam

..Petitioner(s)

Vs

1. The Commissioner Of Customs
Chennai Ii Import Commissinerate, Custom



House, No. 60 Rajaji Salai, Chennai 600 001.

2. Teh Addl Commissioner Of Customs Gr 5
Chennai Ii Import Commissionerate, Custom
House No. 60 Rajaji Salai, Chennai 600 001.

3. The Dy Commissioner Of Customs Gr 5
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600 001.

..Respondent(s)

WP No. 30781 of 2025

M/s. Atul Commodities Pvt Ltd
Behind Gurnanak Petrol Pump, 722t Opp
Cinemax Tehatere, Andherikurla Road, Mumbai,
Pin Code 400 093, Represented By Director, Mr
Atul Kamdar

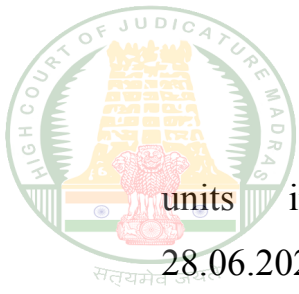
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..Respondent(s)

Directing the respondents 1 to 3 herein to forthwith release the various models of second hand highly specialized equipment namely used Digital Multi functiotn print copying and scanning Machines numbering 88



units imported by the petitioner under Bill of Entry No. 2928093 dated 28.06.2025 provisionally under Sec 110A of the Customs Act and pass.

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WP No. 30777 of 2025

Directing the respondents 1 to 3 herein to forthwith release the various models of second hand highly specialized equipment namely used Digital Multi function print copying and scanning Machines numbering 236 units imported by the petitioner under Bill of Entry No. 3563076 dated 29.07.2025 provisionally under Sec 110A of the Customs Act and pass.

WP No. 30781 of 2025

Directing the respondents 1 to 3 herein to forthwith release the various models of second hand highly specialized equipment namely used Digital Multi function print copying and scanning Machines numbering 114 units imported by the petitioner under Bill of Entry No. 3383321 dated 20.07.2025 provisionally under Sec 110A of the Customs Act and pass.

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For Petitioner(s): Mr N.Viswanathan

For Respondent(s): Mr.T.Ramesh Kutty
Senior Panel Counsel
Mr B.Sivaraman
Junior Panel Counsel
for Respondents



COMMON ORDER

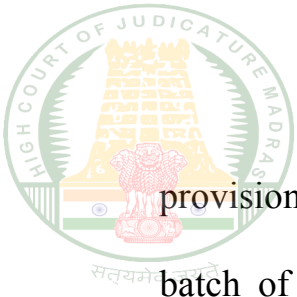
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In all these writ petitions, a direction is sought for to direct the respondents to forthwith allow the Provisional Release of the goods (Second hand Highly Specialized Equipments - Digital Multifunction Print & Copying Machines), imported by the respective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

2. Heard the learned counsel for the petitioners and the learned standing counsel for the respondents.

3. The respective petitioners have imported Second hand Highly Specialized Equipments - Digital Multifunction Print & Copying Devices (in short “MFDs”) 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.

4. A 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. Since the relief sought for in these writ petitions is one and the same to the one sought for in a batch of writ petitions referred to supra, similar directions in these writ petitions as well will have to be issued by this Court.

5. 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.

(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



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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.

Consequently, connected writ miscellaneous petitions are closed. No Costs.

22-08-2025

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

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ABDUL QUDDHOSE J.

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