



WEB COPY

WP No. 31686 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-08-2025

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 31686 of 2025

AND

WP NO. 31690 OF 2025, WP NO. 31689 OF 2025

Mech And Tech

Unit 722, The Summit Business Bay, Behind Guru
Nanak Petro Pump, Opp Anderi, Mumbai-400 093
Rep By Its Proprietor, Akshay Kamdar

..Petitioner(s)

Vs

1. The Commissioner
Chennai Ii Import Commissionerate, Custom
House, No.60, Rajaji Salai, Chennai-600 001
2. The 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)

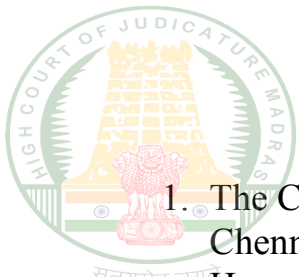
WP No. 31690 of 2025

M/s.M.G.Copier

Old No.5a, New No.9/188, Saraswathi Advaitam
Ashram Road, Salem Tamilnadu -636 004 Rep By
Its Proprietor Saravana Gupta

..Petitioner(s)

Vs



1. The Commissioner
Chennai Ii Import Commissionerate, Custom
House, No.60, Rajaji Salai, Chennai-600 001
2. The 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)

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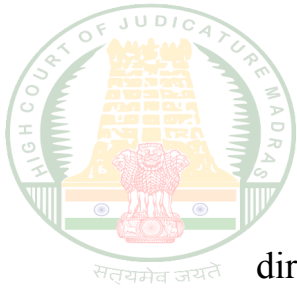
M/s.Atul Automation Pvt Ltd
Office No.722, The Summit Business Bay, Behind
Guru Nanak Petrol Pump Opp Andheri, Mumbai-
400 093 Rep By Its Director, Atul Kamdar

..Petitioner(s)

Vs

1. The Commissioner
Chennai Ii Import Commissionerate, Custom
House, No.60, Rajaji Salai, Chennai-600 001
2. The Addl.Commissioner Of Customs (gr-5)
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Custom House, No.60, Rajaji Salai, Chennai-
600 001

..Respondent(s)



directing respondents 1-3 herein to forthwith release the various models of Secondhand highly specialized Equipment namely used Digital Multifunction Print, copying and Scanning Machines, Numbering 119 units imports by the petitioner under Bill of Entry No.3562790 dated 29.7.2025 provisionally under Sec.110 A of the Customs Act.

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directing respondents 1-3 herein to forthwith release the various models of Secondhand highly specialized Equipment namely used Digital Multifunction Print, copying and Scanning Machines, Numbering 108 units imported by the petitioner under Bill of Entry No.3559923 dated 29.7.2025 provisionally under Sec.110 A of the Customs Act.

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directing respondents 1-3 herein to forthwith release the various models of Secondhand highly specialized Equipment namely used Digital Multifunction Print, copying and Scanning Machines, Numbering 115 units imported by the petitioner under Bill of Entry No.3570577 dated 29.7.2025 provisionally under Sec.110 A of the Customs Act.

For Petitioner(s): Mr N.Viswanathan

For Respondent(s): Mr B.Sivaraman
Junior Panel Counsel

**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 Junior Panel 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.



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(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.

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.

RKM

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AND
WP NO. 31690 OF 2025, WP NO. 31689 OF 2025**

22-08-2025