



W.P.No.37783 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.10.2025

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CORAM :

THE HONOURABLE MR.JUSTICE P.B.BALAJI

W.P.Nos.37783, 37786, 37788, 37792,
37794 & 37796 of 2025

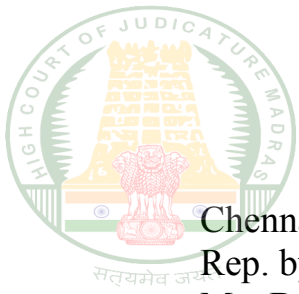
M/s.S.P. Associates,
1/11959, Uldhanpur,
Naveen Shahdara,
New Delhi – 110 032.
Rep. by its Proprietor,
Mr.Yogendra Pratap ... Petitioner in W.P.No.37783 of 2025

M/s.C.S. Enterprises,
New No.22, Old No.10,
2nd Floor, Aziz Mulk, 4th Street,
Thousand Lights,
Chennai – 600 006.
Rep. by its Proprietor,
Mrs.Josphine Mohanraj ... Petitioner in W.P.No.37786 of 2025

M/s.Glamex,
4.408-409, Braahmasiddhi Building,
Near Century Bazar Prabha Devi,
Mumbai – 400 025.
Rep. by its Proprietor,
Mr.Bhavesh Ramesh Patel ... Petitioner in W.P.No.37788 of 2025

M/s.Kutty Impex,
43/83, T.T.K.Rioad,
Alwarpet, Chennai – 600 004.
Rep. by its Proprietor,
Mrs.Mekala Sadhasivam ... Petitioner in W.P.No.37792 of 2025

M/s.Print Solutions,
1/1, Bharathiyar Street Ext.
Lakshmipuram, Kolathur,



W.P.No.37783 of 2025

Chennai – 600 099.

Rep. by its Proprietor,

Mrs.B.Bharathi

... Petitioner in W.P.No.37794 of 2025

M/s.Arka Business Solutions,
Unit No.203, 2nd Floor Suite No.395,
SBRs CV Towers Sy.No.64,
Hi-Tech City Road, Madhapur,
Hyderabad – 500 081.

Rep. by its Proprietor,

Mr.Akhil Pritatam K

... Petitioner in W.P.No.37796 of 2025

Vs.

1. The Commissioner of Customs,
Chennai II Import Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai – 600 001.

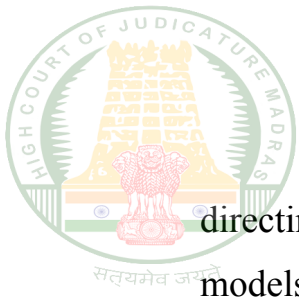
2. The Additional Commissioner of Customs (Gr-5)
Chennai II Import Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai – 600 001.

3. The Dy. Commissioner of Customs (Gr-5)
Custom House, No.60, Rajaji Salai,
Chennai – 600 001.

... Respondents in all Writ Petitions

Prayer in W.P.No.37783 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus, directing the respondents 1-3 herein to forthwith release the various models of secondhand highly specialized Equipments namely used Digital Multifunction Print, copying & Scanning Machines, numbering 108 units imported by the petitioner under Bill of Entry No.4517531, dated 15.09.2025 provisionally under Section 110A of the Customs Act.

Prayer in W.P.No.37786 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus,



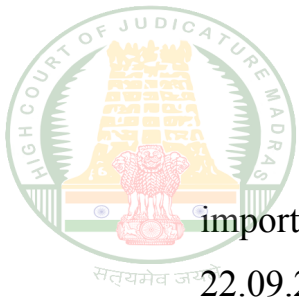
W.P.No.37783 of 2025

directing the respondents 1-3 herein to forthwith release the various models of secondhand highly specialized Equipments namely used Digital Multifunction Print, copying & Scanning Machines, numbering 109 units imported by the petitioner under Bill of Entry No.4586072, dated 18.09.2025 provisionally under Section 110A of the Customs Act.

Prayer in W.P.No.37788 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus, directing the respondents 1-3 herein to forthwith release the various models of secondhand highly specialized Equipments namely used Digital Multifunction Print, copying & Scanning Machines, numbering 110 units imported by the petitioner under Bill of Entry No.4571196, dated 17.09.2025 provisionally under Section 110A of the Customs Act.

Prayer in W.P.No.37792 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus, directing the respondents 1-3 herein to forthwith release the various models of secondhand highly specialized Equipments namely used Digital Multifunction Print, copying & Scanning Machines, numbering 120 units imported by the petitioner under Bill of Entry No.4517875, dated 15.09.2025 provisionally under Section 110A of the Customs Act.

Prayer in W.P.No.37794 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus, directing the respondents 1-3 herein to forthwith release the various models of secondhand highly specialized Equipments namely used Digital Multifunction Print, copying & Scanning Machines, numbering 233 units



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imported by the petitioner under Bill of Entry No.4656218, dated 22.09.2025 provisionally under Section 110A of the Customs Act.

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Prayer in W.P.No.37796 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus, directing the respondents 1-3 herein to forthwith release the various models of secondhand highly specialized Equipments namely used Digital Multifunction Print, copying & Scanning Machines, numbering 96 units imported by the petitioner under Bill of Entry No.4657236, dated 22.09.2025 provisionally under Section 110A of the Customs Act.

In all Writ Petitions

For Petitioners : Mr.N.Viswanathan

For Respondents : Mr.H.Siddarth,
Junior Standing Counsel (Customs)

COMMON ORDER

Today when the matter is taken up for hearing, the learned counsel for the petitioners in all the Writ Petitions would submit that identical issue has already been decided by this Court in batch of Writ Petitions in W.P.Nos.29271, 29276 & 29277 of 2025, dated 08.08.2025.

3. The learned Standing counsel appearing for the respondents would fairly submit that the issue has been settled by the decision of this Court and it has become final.



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4. Recording the said submission of the learned counsel for the petitioners and the learned Standing Counsel appearing for the respondents, I have no hesitation to dispose of the Writ Petitions on the same lines on which as the Writ Petitions have been disposed of this Court by an order dated 08.08.2025 in the following manner:

- i. The Customs Department, Chennai shall pass orders for provisional release of the goods, which are the subject matter of dispute in these Writ Petitions by imposing conditions as they deem fit and necessary in terms of the provisions of the Customs Act, 1962, within a period of four weeks from the date of receipt of a copy of this order;
- ii. Subject to fulfilment of the conditions imposed on the petitioners, the department shall release the goods provisionally to the respective Writ Petitioners within a period of two weeks thereafter.
- iii. Provisional release of goods in question is subject to final adjudication being made by the Customs Department and this order directing provisional release shall not prevent the Department to reverse its decision at the final adjudication by passing appropriate orders in terms of the provisions of the Customs Act.



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5. With the above observations, these Writ Petitions are disposed of.

There shall be no order as to costs.

03.10.2025

Index : Yes/No

Speaking Order : Yes/No

Neutral Citation : Yes / No

vum/dh

Note: Issue order copy on 06.10.2025

To:

1. The Commissioner of Customs,
Chennai II Import Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai – 600 001.
2. The Additional 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.

P.B.BALAJI,J.,

vum/dh



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W.P.Nos.37783, 37786, 37788, 37792, 37794 & 37796 of 2025

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