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WP No. 46708 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-12-2025

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 46708 of 2025, WP NO. 46713 OF 2025, WP NO. 46710 OF 2025

and WP NO. 46715 OF 2025

Chaitanya And CoShop No.3, Plot Nos.22, 23 And
24 Lotus Anjali Apartments Kphp Colony,
Hyderabad-500 072 Rep By Its Partner, Kuruvella
Krishna

..Petitioner(s)

Vs

1.The Commissioner Of Customs 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. 46713 of 2025

M/s.Chaitanya And Co Shop No.3, Plot Nos.22, 23
And 24 Lotus Anjali Apartments Kphp Colony
Hyderabad-500 072 Rep By Its Partner Kuruvella
Krishna

..Petitioner(s)

Vs

1.The Commissioner Of CustomsChennai Ii Import



Commissionerate, Custom House, No.60, Rajaji Salai, Chennai-600 001

2.The Addl.Commissioner Of Cusetoms(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. 46710 of 2025

M/s.S.P.Associates1/11959, Uldhanpur, Naveen Shahdara, New Delhi-110 032 Rep By Its Proprietor, Yogendra Pratap

..Petitioner(s)

Vs

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

2.The Addl.Commissioner Of Cusetoms(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. 46715 of 2025

M/s.Star Enterprises330, Anna Salai Melvisharam, Ranipet, Vellore-632 509 Rep By Its Proprietor Rasheeth

..Petitioner(s)

Vs

1.The Commissioner Of Customs Chennai Ii



Import Commissionerate, Custom House, No.60,
Rajaji Salai, Chennai-600 001

2.The Addl.Commissioner Of Customs(gr-
5),Chennai li 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)

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 97 units
imported by the petitioner under Bill of Entry NO.5428796 dated 31.10.2025
provisionally under sec.110A of the Customs Act

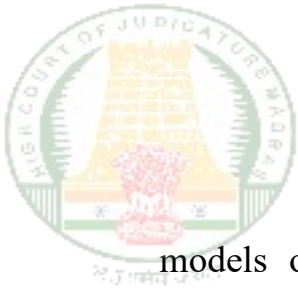
WP No. 46713 of 2025

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 218 units
imported by the petitioner under Bill of Entry NO.5639829 dated 11.11.2025
provisionally under sec.110A of the Customs Act

WP No. 46710 of 2025

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 102 units
imported by the petitioner under Bill of Entry NO.5252059 dated 22.10.2025
provisionally under sec.110A 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 94 units imported by the petitioner under Bill of Entry NO.5686884 dated 14.11.2025 provisionally under sec.110A of the Customs Act

For Petitioner(s): Mr N.Viswanathan

For Respondent(s): Mr G. Meganathan, JSC

COMMON ORDER

In 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.



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3. 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.

4. 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



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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 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.

No Costs.

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Index: Yes/No

Neutral Citation: Yes/No

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ABDUL QUDDHOSE J.

RKM

To

- 1.The Commissioner Of CustomsChennai Ii Import
Commissionerate, Custom House, No.60, Rajaji
Salai, Chennai-600 001
- 2.The Addl.Commissioner Of Cusetoms(gr-
5),Chennai Ii Import Commissionerate, Custom
House, No.60, Rajaji Salai, Chennai-600 001
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NO. 46710 OF 2025,WP NO. 46715 OF 2025**



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