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WP No. 46677 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-12-2025

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP NO.46677 of 2025, WP NO. 46683 OF 2025 and WP NO. 46680 OF

2025

Shree Hari Copier, Shop No.32 D, Gautam
Complex, Plot No.17/18, Sector No.11, Cbd
Belapur, Thane Maharashtra, Pin-400614 Rep. By
Its Proprietor, Mr. Jaysukh Murji Dubaria

..Petitioner(s)

Vs

1.The Commissioner Of Customs Chennai Ii
Import Commissionerate, Custom House, No.60
Rajaji Salai, Chennai 600001.
2.The Additional Commissioner Of Customs
(gr.5)Chennai Ii Import Commissionerate, Custom
House, No.60 Rajaji Salai, Chennai 600001.
3.The Deputy Commissioner Of Customs
(gr.5)Custom House, No.60 Rajaji Salai, Chennai
600001.

..Respondent(s)

WP No. 46683 of 2025

M/s. S.P. Associates1/11959, Uldhanpur Naveen
Shahdara, New Delhi -110032, Rep. By Its
Proprietor, Mr. Jogendra Pratap

..Petitioner(s)

Vs

1.The Commissioner Of Customs Chennai Ii
Import Commissionerate, Custom House, No.60
Rajaji Salai, Chennai 600001.



2.The Additional Commissioner Of Customs
(gr.5)Chennai Ii Import Commissionerate, Custom
House, No.60 Rajaji Salai, Chennai 600001.

3.The Deputy Commissioner Of Customs
(gr.5)Custom House, No.60 Rajaji Salai, Chennai
600001.

..Respondent(s)

WP No. 46680 of 2025

M/s. Arihant EnterprisesFu 61, Vishaka Enclave,
Pitampura, New Delhi-110034, Rep. By Its Prop.
Anil Jain

..Petitioner(s)

Vs

1.The Commissioner Of CustomsChennai Ii Import
Commissionerate, Custom House, No.60 Rajaji
Salai, Chennai 600001.

2.The Additional Commissioner Of Customs
(gr.5)Chennai Ii Import Commissionerate, Custom
House, No.60 Rajaji Salai, Chennai 600001.

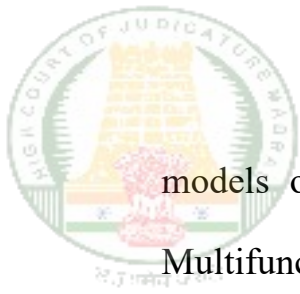
3.The Deputy Commissioner Of Customs
(gr.5)Custom House, No.60 Rajaji Salai, Chennai
600001.

..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 96 units
imported by the petitioner under Bill of Entry No.5677293 dated 13.11.2025
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 101 units imported by the petitioner under Bill of Entry No.5481903 dated 04.11.2025 provisionally under Sec. 110A of the Customs Act.

WP No. 46680 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 119 units imported by the petitioner under Bill of Entry No.5058812 dated 12.10.2025 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.

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 deem fit, as per the provisions of the Customs Act,



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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.

03-12-2025

Index: Yes/No

Neutral Citation: Yes/No

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To

- 1.The Commissioner Of CustomsChennai Ii Import Commissionerate, Custom House, No.60 Rajaji Salai, Chennai 600001.
- 2.The Additional Commissioner Of Customs (gr.5)Chennai Ii Import Commissionerate, Custom House, No.60 Rajaji Salai, Chennai 600001.
- 3.The Deputy Commissioner Of Customs (gr.5)Custom House, No.60 Rajaji Salai, Chennai 600001.



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ABDUL QUDDHOSE J.

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**WP No. 46677 of 2025 AND WP NO. 46683 OF
2025, WP NO. 46680 OF 2025**

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