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W.P.Nos.47298, 27305, 47319 & 47321 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2025

CORAM :

THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P.Nos.47298, 47305, 47319 & 47321 of 2025

and

W.M.P.Nos.52811, 52814, 52819 & 52822 of 2025

M/s.Smart Impex Solutions,
behind Jainex, Parivahan, Khewat, 103/88 Sector,
14IMT Manesar, Village Bhangrola, Faruknagar,
Gurugram, Haryana – 122 505,
Rep. by its Proprietor, Mr.Jitender

... Petitioner in W.P.No.47298 of 2025

M/s.Meenakshi Auto Machines,
Old No.10, New No.22, Aziz Mulk,
4th Street, Thousand Light,
Chennai – 600 006,
Rep. by its Proprietor, Mr.Hem Chand Dubey

... Petitioner in W.P.No.47305 of 2025

M/s.Sunrise Retails,
B-30/2, 3rd Floor, Jhilmil Industrial Area,
Shahdara, Delhi – 110 095,
Rep. by its Proprietor, Mr.Parth Mohan



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... Petitioner in W.P.No.47319 of 2025

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M/s.Skylark Office Machines,
58/71, Aziz Nulk, 3rd Street, Thousand Lights,
Chennai – 600 006,
Rep. by its Manager, Hem Chand Dubey

... Petitioner in W.P.No.47321 of 2025

Vs.

1.The Commissioner of Customs (Chennai II) Imports,
Customs House,
No.60, Rajaji Salai,
Chennai – 600 010.

2.The Additional Commissioner of Customs (Gr.5),
Customs House,
No.60, Rajaji Salai,
Chennai – 600 010.

3.The Deputy Commissioner of Customs (Gr.5),
Customs House,
No.60, Rajaji Salai,
Chennai – 600 010.

... Respondents in all WPs

Prayer in W.P.No.47298 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 forthwith to allow provisional Release of two consignments of each found quantities of 107 and 108 units, respectively as against the quantities of 108 units and 109 units,



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respectively declared in the supplier's invoices, of various models of secondhand highly specialized equipments-Digital Multifunction print and copying Machines, imported by the petitioner and which have been submitted for clearance before the Respondents vide two Bills of entry Nos.(1) 5425535 dt. 31.10.2025 and (2) 5578873 dt. 08.11.2025, respectively, on execution of simple Bond for 100% of enhanced value of goods and also payment of applicable total GST (Customs Duty is exempted) on the enhanced value, as appraised by the Chartered Engineers M/s.Supreme Techno Associates Pvt. Ltd. in their reports Nos.(1) STA/IR/O&VC/C-623/2025-2026 dt. 07.11.2025 and (2)STA/IR/O&VC/C-662/2025-2026 dt.15.11.2025, respectively.

Prayer in W.P.No.47305 of 2025 : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus, directing the 1-3 herein forthwith to allow provisional Release of consignments of 129 units, of various models secondhand highly specialized equipments-Digital Multifunction print and copying Machines, imported by the petitioner and which have been submitted for clearance before the Respondents vide Bills of entry No.5265171 dated 23.10.2025, on execution of simple Bond for 100% of enhanced value of goods and also payment of applicable total GST (Customs Duty is



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exempted) on the enhanced value, as appraised by the Chartered Engineers M/s.Supreme Techno Associates Pvt. Ltd. in their reports No.STA /IR/O&VC/C-610/2025-2026 dated 01.11.2025.

Prayer in W.P.No.47319 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 forthwith to allow provisional Release of the consignment of 125 units of various models of secondhand highly specialized equipments-Digital Multifunction print and copying Machines, imported by the petitioner and which have been submitted for clearance before the Respondents vide Bill of Entry No 5500442 dated 4.11.2025 on execution of simple Bond for 100% of enhanced value of goods and also payment of applicable total GST (Customs Duty is exempted) on the enhanced value, as appraised by the Chartered Engineers M/s.Supreme Techno Associates Pvt. Ltd. in their reports No.STA/ IR/O&VC/C-623/2025-2026 dt. 11.11.2025.

Prayer in W.P.No.47321 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 forthwith to allow provisional



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Release of the consignment of 120 units of various models of secondhand highly specialized equipments-Digital Multifunction print and copying Machines, imported by the petitioner and which have been submitted for clearance before the Respondents vide Bill of Entry No.5168112 dated 17.10.2025, on execution of simple Bond for 100% of enhanced value of goods and also payment of applicable total GST (Customs Duty is exempted) on the enhanced value, as appraised by the Chartered Engineers M/s.Supreme Techno Associates Pvt. Ltd. in their reports No.STA/IR/O&VC/C- 600/2025-2026 dated 30.10.2025.

For Petitioner : Mr.Vaibhav R Venkatesh
(in all WPs)

For Respondents : Mr.Meganathan
(in all WPs) Senior Standing Counsel

COMMON ORDER

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



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writ petitions.

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2. Heard the learned counsel for the petitioners and the learned Junior Standing Counsel appearing 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,



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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



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period of four (4) 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 (2) 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. Consequently, connected writ miscellaneous petitions are closed.

05.12.2025

Index : Yes / No

Speaking order / Non-speaking order



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Neutral Citation Case : Yes/No

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To

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No.60, Rajaji Salai,
Chennai – 600 010.
- 2.The Additional Commissioner of Customs (Gr.5),
Customs House,
No.60, Rajaji Salai,
Chennai – 600 010.
- 3.The Deputy Commissioner of Customs (Gr.5),
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ABDUL QUDDHOSE, J.

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