



WEB COPY

WP No. 48091 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-12-2025

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 48091 of 2025

and

W.M.P.No.53740 of 2025

M/s.M.D.Exims,
Vadodara – 391410.

..Petitioner(s)

Vs

1.The Commissioner Of Customs (Chennai II)
Imports, Custom House, No 60 Rajaji Salai
Chennai 600 001.

2.The Additional Commissioner Of Customs
(Gr.5), Custom House, No 60 Rajaji Salai
Chennai 600 001.

3.The Deputy Commissioner Of Customs (Gr.5),
Custom House, No 60, Rajaji Salai Chennai 600
001

..Respondent(s)

Directing the respondents 1- 3 herein forthwith to allow provisional Release of the Consignment of 98 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.5274510, dated 24.10.2025, on 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 report No.STA/ IR/ O&VC/C-618/2025-2026, dated 05.11.2025.



For Petitioner(s):

Mr.F.Ukkash
for Mr.VAIBHAV R VENKATESH

For Respondent(s):

Mr.G.MEGANATHAN, JSC

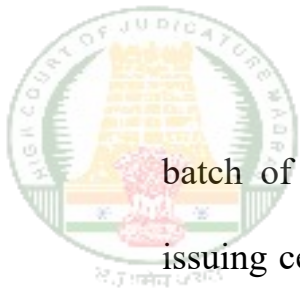
ORDER

In this writ petition, 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 petitioner covered under the Bill of Entry mentioned in the prayer to this writ petition.

2. Heard the learned counsel for the petitioner and the learned standing counsel for the respondents.

3. The petitioner has 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 this writ petition.

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 this writ petition is one and the same to the one sought for in a batch of writ petitions referred to supra, similar directions in this writ petition as well will have to be issued by this Court.

5. Accordingly, this writ petition is 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 this writ petition, 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 petitioner, the Customs Department, Chennai, is directed to release the goods provisionally to the petitioner 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. Consequently, connected W.M.P.No.53740 of 2025 is closed.

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Neutral Citation: Yes/No
RKM

To

- 1.The Commissioner Of Customs (chennai li)
Imports, Custom House, No 60 Rajaji Salai
Chennai 600 001
- 2.The Additional Commissioner Of Customs (gr.
5)Custom House, No 60 Rajaji Salai Chennai 600
001
- 3.The Deputy Commissioner Of Customs (gr.5)
Custom House, No 60 Rajaji Salai Chennai 600
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ABDUL QUDDHOSE, J.

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