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WP No. 48712 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-12-2025

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THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 48712 of 2025 AND WP NO. 48716 OF 2025

M/s Print Solutions, 1/1, Bharathiyar Street Extn
Lakshmipuram, Kolathur Chennai 600 098 Rep.
By Its Proprietrix Mrs. B. Bharathi

..Petitioner(s)

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

..Respondent(s)

WP No. 48716 of 2025

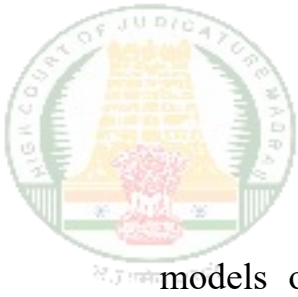
M/s Arka Business Solution, Unit No 203 2nd
Floor Suite No 395 Sbrs Cv Towers Sy. No 64, Hi
- Tech City Road, Madhapur Ghyyderabad 500 081
Represented By Its Partner Mr. Akhil Pritatam K

..Petitioner(s)

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

..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 108 units imported by the petitioner under Bill of Entry No.5853049 dated 22.11.2025 provisionally under Sec. 110A of the Customs Act.

WP No. 48716 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.5853419, dated 22.11.2025 provisionally under Sec. 110A of the Customs Act.

For Petitioner(s): Mr.N.Viswanathan

For Respondent(s): Ms.Pooja Jain . 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. 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, 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 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.

12-12-2025

Neutral Citation: Yes/No

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To

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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
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ABDUL QUDDHOSE J.

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