



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-01-2026

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

WP No. 252 of 2026

AND

WP NO. 254 OF 2026, WP NO. 267 OF 2026, WP NO. 270 OF 2026, WP NO. 269 OF 2026, WP NO. 275 OF 2026, WP NO. 276 OF 2026, WP NO. 272 OF 2026

1. M/s. E-business Machines
OLD NO. 7 NEW NO. 17, Crescent
park street, T.Nagar, Chennai 17 Rep.
by its proprietor, Mr.Ramesh Reddy

Petitioner(s)

Vs

1. The Commissioner Of Customs
Chennai II Import Commissionerate,
Custom House, No. 60 Rajaji Salai
Chennai 01

2.The Addl. Commissioner Of
Customs (gr-5)
Chennai II Import Commissionerate,
Custom House, No. 60 Rajaji Salai
Chennai 01

3.The Dy. Commissioner Of Customs
(gr-5)
Custom House, No. 60 Rajaji Salai
Chennai 01

Respondent(s)

WP No. 254 of 2026

1. M/s. Tulsai Enterprise
Shop No.22, Marmaid 1, Plot No. 32/
33 Sector 11 CBD, Belapur Thane,
Navi Mumbai 400 614 Rep. by its
proprietor, Harish Gagal



Petitioner(s)

Vs

1. The Commissioner Of Customs
Chennai II Import Commissionerate,
Custom House, No. 60 Rajaji Salai
Chennai 01

2.The Addl. Commissioner Of
Customs (gr-5)
Chennai II Import Commissionerate,
Custom House, No. 60 Rajaji Salai
Chennai 01

3.The Dy. Commissioner Of Customs
(gr-5)
Custom House, No. 60 Rajaji Salai
Chennai 01

Respondent(s)

WP No. 267 of 2026

1. M/S. Virmani Safety Products
Shop No.26, Ansari Market, Ansari
Road, New Delhi-110 002 Rep by its
Proprietor Kuldeep Virmani

Petitioner(s)

Vs

1. The Commissioner Of Customs
Chennai II Import Commissionerate,
Custom House, No. 60 Rajaji Salai
Chennai 01

2.The Addl. Commissioner Of
Customs (gr-5)
Chennai II Import Commissionerate,
Custom House, No. 60 Rajaji Salai
Chennai 01

3.The Dy. Commissioner Of Customs
(gr-5)
Custom House, No. 60 Rajaji Salai
Chennai 01



WP No. 252 of 2026



Respondent(s)

WP No. 270 of 2026

1. M/s. C.S.Enterprises
New No.22, Old No.10,2nd Floor, Aziz
Mulk 4th Street, Thousand Lights,
Chennai- 600 006 Rep. By Its
Proprietor Josphine Mohanraj

Petitioner(s)

Vs

1. The Commissioner Of Customs
Chennai II Import Commissionerate,
Custom House, No. 60 Rajaji Salai
Chennai 01

2.The Addl. Commissioner Of
Customs (gr-5)
Chennai II Import Commissionerate,
Custom House, No. 60 Rajaji Salai
Chennai 01

3.The Dy. Commissioner Of Customs
(gr-5)
Custom House, No. 60 Rajaji Salai
Chennai 01

Respondent(s)

WP No. 269 of 2026

1. M/S.Star Copiers
9869/6 Sadar Thana Road, Multani
Dhanda, Pahar Ganj, New Delhi-110
055, Rep by its Proprietor Rajiv Anand

Petitioner(s)

Vs

1. The Commissioner Of Customs
Chennai II Import Commissionerate,
Custom House, No. 60 Rajaji Salai
Chennai 01

2.The Addl. Commissioner Of
Customs (gr-5)
Chennai II Import Commissionerate,



Custom House, No. 60 Rajaji Salai
Chennai 01

3. The Dy. Commissioner Of Customs
(gr-5)

Custom House, No. 60 Rajaji Salai
Chennai 01

Respondent(s)

WP No. 275 of 2026

1. M/S. Atul Automation pvt ltd
Office No 722, The Summit Business
bay Behind Guru nanak Petrol Pump
Opp andheri, Mumbai 400 093
Represented by its Director Mr. Atul
Kamdar

Petitioner(s)

Vs

1. The Commissioner Of Customs
Chennai II Import Commissionerate,
Custom House, No. 60 Rajaji Salai
Chennai 01

2. The Addl. Commissioner Of
Customs (gr-5)
Chennai II Import Commissionerate,
Custom House, No. 60 Rajaji Salai
Chennai 01

3. The Dy. Commissioner Of Customs
(gr-5)
Custom House, No. 60 Rajaji Salai
Chennai 01

Respondent(s)

WP No. 276 of 2026

1. M/S Dark Line Copier
14 Mermaid Tower 1 Plot No 32/33
Sector 11, CBD Belapur Navi Mumbai
400614 Represented by its Proprietor
Mr. Bipin Lira Nor

Petitioner(s)



Vs

1. The Commissioner Of Customs
Chennai II Import Commissionerate,
Custom House, No. 60 Rajaji Salai
Chennai 01

2.The Addl. Commissioner Of
Customs (gr-5)
Chennai II Import Commissionerate,
Custom House, No. 60 Rajaji Salai
Chennai 01

3.The Dy. Commissioner Of Customs
(gr-5)
Custom House, No. 60 Rajaji Salai
Chennai 01

Respondent(s)

WP No. 272 of 2026

1. M/s. Salim Enterpises
Shop No.G-6/79, Shyam Lal Marg,
Daryaganj, New Delhi- 110 002 Rep.
By Its Proprietor Mohammed Slaim.

Petitioner(s)

Vs

1. The Commissioner Of Customs
Chennai II Import Commissionerate,
Custom House, No. 60 Rajaji Salai
Chennai 01

2.The Addl. Commissioner Of
Customs (gr-5)
Chennai II Import Commissionerate,
Custom House, No. 60 Rajaji Salai
Chennai 01

3.The Dy. Commissioner Of Customs
(gr-5)
Custom House, No. 60 Rajaji Salai
Chennai 01

Respondent(s)

**WP No. 252 of 2026****PRAYER**

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. 6271121 dated 13.12.2025 provisionally under Sec. 110A of the customs Act

WP No. 254 of 2026**PRAYER**

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 114 units imported by the petitioner under Bill of Entry no. 6359722 dated 17.12.2025 provisionally under Sec. 110A of the customs Act

WP No. 267 of 2026**PRAYER**

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. 6278575 dated 13.12.2025 provisionally under Sec. 110A of the customs Act

WP No. 270 of 2026**PRAYER**

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 84 units imported by the petitioner under Bill of Entry no. 6135071 dated 06.12.2025 provisionally under Sec. 110A of the customs Act

WP No. 269 of 2026**PRAYER**

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 118 units imported by the petitioner under Bill of Entry no. 6279436 dated 13.12.2025 provisionally under Sec. 110A of the customs Act

WP No. 275 of 2026**PRAYER**

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 116 units imported by the petitioner under Bill of Entry no. 5601029 dated 10.11.2025 provisionally under Sec. 110A of the customs Act

WEB COPY

WP No. 276 of 2026**PRAYER**

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 82 units imported by the petitioner under Bill of Entry no. 6134212 dated 06.12.2025 provisionally under Sec. 110A of the customs Act

WP No. 272 of 2026**PRAYER**

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 112 units imported by the petitioner under Bill of Entry no. 6179603 dated 09.12.2025 provisionally under Sec. 110A of the customs Act

For Petitioner(s): Mr.N.Viswanathan

For Respondent(s): Mr.J.Hari Krishna,jsc For
Respondent

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 writ petitions.



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

WEB COPY

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:-

WEB COPY

(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.

08-01-2026



Index: Yes/No
Speaking/Non-speaking order
Internet: Yes
Neutral Citation: Yes/No
ab

To

1. The Commissioner Of Customs
Chennai II Import Commissionerate,
Custom House, No. 60 Rajaji Salai
Chennai 01
2. The Addl. Commissioner Of
Customs (gr-5)
Chennai II Import Commissionerate,
Custom House, No. 60 Rajaji Salai
Chennai 01
3. The Dy. Commissioner Of Customs
(gr-5)
Custom House, No. 60 Rajaji Salai
Chennai 01



WEB COPY

WP No. 252 of 2026



ABDUL QUDDHOSE J.

ab

**WP No. 252 of 2026
AND WP NO. 254 OF
2026, WP NO. 267 OF
2026, WP NO. 270 OF
2026, WP NO. 269 OF
2026, WP NO. 275 OF
2026, WP NO. 276 OF
2026, WP NO. 272 OF
2026**

08-01-2026