



WEB COPY

WP No. 4325 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 09-02-2026**

CORAM

**THE HON'BLE MR JUSTICE ABDUL QUDDHOSE**

**WP No. 4325 of 2026**

M/s.Ace Office Solutions,  
Office No.722,7th Floor,  
The Summit Business Bay,  
Andheri Kurla Road,  
Navi Mumbai-400 093,  
Represented by its Proprietor,  
Mr.Atul Kamdar

..Petitioner(s)

Vs

1. The Commissioner of Customs,  
Chennai II Import Commissionerate,  
Custom House,No.60,Rajaji Salai,  
Chennai-600 001.
2. The Addl.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)



Writ petition is filed under Article 226 of the Constitution of India seeking for issuance of a writ of mandamus to direct the 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 109 units imported by the petitioner under Bill of Entry No.6806756 dated 09.01.2026 provisionally under Sec.110A of the Customs Act.

For Petitioner(s): Mr.N.Viswanathan

For Respondent(s): Mrs.Revathi Manivannan, SPC

### **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.

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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 the 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, this writ petitions 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



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directed to release the goods provisionally to the writ 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.

**09-02-2026**

Neutral Citation: Yes/No

RKM



To

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Chennai-600 001.
2. The Addl. Commissioner of Customs (Gr-5),  
Chennai II Import Commissionerate,  
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**ABDUL QUDDHOSE, J.**

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