



WEB COPY

WP No. 4363 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2026

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 4363 of 2026

M/s. C.S. ENTERPRISES

New No.22, Old No.10

2nd Floor, Aziz Mulk 4th Street

Thousand Lights, Chennai 600006

Rep. By Its Proprietor

Mrs.Josphine Mohanraj

..Petitioner(s)

Vs

1. The Commissioner Of Customs

Chennai II Import Commissionerate

Custom House, No.60 Rajaji Salai

Chennai 600001

2. The Addl. Commissioner Of Customs (Gr-5)

Chennai II Import Commissionerate

Custom House, No.60 Rajaji Salai

Chennai 600001

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

Custom House, No.60 Rajaji Salai

Chennai 600001

..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 Respondent 1-3 herein to forthwith release various models of secondhand Highly Specialized Equipment namely used Digital Multifunction Print, Copying and Scanning Machines, numbering 117 units imported by the petitioner under Bill of Entry No. 6915652 dated 15.01.2026 provisionally under Sec.110A of the Customs Act.

For Petitioner(s): Mr.N.Viswanathan

For Respondent(s): Mr.B.Arvind Srivatsa

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



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

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To

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ABDUL QUDDHOSE, J.

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