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WP No. 6569 of 2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-02-2026

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

WP No. 6569 of 2026

1. M/s.Tulasi Enterprises
Shop No.22, Marmaid I Plot
No.32/33,Sector II 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 600001.

Respondent(s)

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 123 units imported by the petitioner under Bill of Entry no. 7334353 dated 5.02.2026 provisionally under Sec. 110A of the customs Act



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For Petitioner(s): Mr.S.Shriram for
Mr.N.Viswanathan

For Respondent(s): Mr.T.Nalinidhar,JSC For
Respondent

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 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.

19-02-2026

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
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ABDUL QUDDHOSE J.

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