IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No.6767 of 2026
and
WMP No.7335 of 2026

M/s. Unistare Enterprises,
88, Rana Pratap Market,
Karol Bagh, New Delhi-110 005.
Represented by its Director,
Mr.Suresh Kumar Khetterpal.

..Petitioner

Vs

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

2. The Additional Commissioner of Customs (Group 5),
   Custom House,
   No.60, Rajaji Salai,
   Chennai-600 001.

3. The Deputy Commissioner of Customs (Group 5),
   Custom House,
   No.60, Rajaji Salai,
   Chennai-600 001.

..Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing respondents 1-3 herein forthwith to allow Provisional Release of the consignment of 111 units of various models of Second hand Highly Specialized Equipments -Digital Multifunction print and copying Machines, imported by petitioner and which have been submitted for clearance before the respondents vide a Bill of Entry No.7017333 Dated 21.01.2026 on execution of simple bond for 100 percentage of enhanced value of goods and also payment of applicable total GST (Customs Duty is exempted) on the enhanced value as appraised by the Chartered Engineers M/s.Supreme Techno Associates Pvt Ltd. in their report No.STA/IR/O&VC/C-861/2025-2026 dated 29.01.2026.

For Petitioner	:	Mr.C.S.Vikram Krishna for Mr.Vaibhav R Venkatesh
For Respondents	:	Mr.T.Nalinidhar Junior Standing Counsel

ORDER

By consent of learned counsel appearing on either side, this writ petition is taken up for final disposal at the admission stage itself.

2. The present writ petition has been filed for a direction to respondents 1-3 forthwith to allow Provisional Release of consignment of 111 units of various models of Second hand Highly Specialized Equipments - Digital Multifunction Print and Copying Machines, imported by petitioner and which have been submitted for clearance before Respondents vide Bill of Entry No.7017333 dated 21.01.2026 on execution of Simple Bond for 100 percentage of enhanced value of goods and also payment of applicable total GST (Customs Duty is exempted) on the enhanced value, as appraised by Chartered Engineers

M/s.Supreme Techno Associates Pvt. Ltd. vide their Report No.STA/IR/O& VC/C-861/2025-2026 dated 29.01.2026.

3. Petitioner is engaged in the business of import and trading of secondhand digital multifunction printing and copying machines which is stated as not being manufactured in India. Petitioner also trades accessories, parts and consumable for the aforesaid machines. Petitioner is registered with MSME bearing Udyam Registration Certificate Number UDYAM-DL-03D0001621 dated 22.12.2012 for the import of electronic goods. While so, petitioner imported a consignment of used second hand highly specialized equipment- digital multifunction printing copying machines vide tax invoice No.PRGR25002 dated 01.12.2025. Thereafter, petitioner filed Bill of Entry No.7017333 dated 21.01.2026 with the Chennai Customs House. It is stated that the subject goods being second hand machines were also examined by the Customs by engaging a DGFT approved Chartered Engineer by name M/s.Chartered Engineers M/s.Supreme Techno Associates Pvt. Ltd. Petitioner would submit that the subject goods are freely importable into India in terms of Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016, notified by the Ministry of Environment, Forest and Climatic Changes, Government of India, subject to conditions including goods having residual life of five years.

4. Against this background, petitioner had requested for provisional release of the consignment, however, the same is yet to be considered. It is against the above circumstances, the present writ petition has been filed.

5. Both the learned counsel for petitioner as well as the learned counsel for respondents would submit that the matter stands covered by an order of this Court in a batch of matters in W.P.Nos.29418 of 2024 and etc., batch wherein the request for provisional release were granted by issuing the following directions:

> *"32. For the foregoing reasons, 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.

(d) Connected writ miscellaneous petitions are closed. No Costs."

6. In view thereof, this Court is also inclined to dispose of this writ petition on the basis of the above directions. The writ petition stands disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

25-03-2026

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

MRN

To

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

2. The Additional Commissioner of Customs (Gr.5),
   Custom House,
   No.60, Rajaji Salai,
   Chennai-600 001.

3. The Deputy Commissioner of Customs (Gr.5),
   Custom House,
   No.60, Rajaji Salai,
   Chennai-600 001.

MOHAMMED SHAFFIQ, J.

MRN

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