



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-03-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.10983 of 2026

and

W.M.P. No. 11917 of 2026

M/s.Sagar Copiers
Ground Floor,
Shop No.02, Bharasadia Park,
30/40, Modi Street,
Fort Mumbai-400 001
Rep by its Authorised Signatory
Mr.Pragji Raghu Bhurasadia

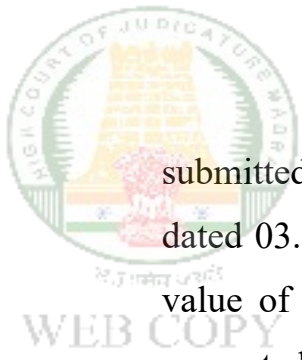
..Petitioner(s)

Vs

1. The Commissioner of Customs (Chennai II)
Imports, 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.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for a writ of Mandamus directing the respondents 1-3 herein forthwith to allow Provisional Release of the consignment of 125 Units of various models of Second hand Highly Specialized Equipments - Digital Multi function print and copying Machines, imported by the petitioner and which have been



submitted for clearance before the respondents vide a Bill of Entry No.7847058 dated 03.03.2026 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 and VC/C-914 /2025-2026 dated 09.3.2026.

For Petitioner(s): Mr.Anirudh A Sriram

For Respondent(s): Mr.R.P.Pragadish
Senior Standing Counsel

ORDER

The present writ petition is filed praying for a writ of Mandamus to direct the respondents to allow provisional release of the consignment of 125 Units of various models of second hand Highly Specialized Equipments - Digital Multi function print and copying Machines, imported by the petitioner which have been submitted for clearance before the respondents vide Bill of Entry No.7847058 dated 03.03.2026

2. At the outset, it is submitted by the learned counsel for petitioner that under identical circumstances, this Court in W.P.Nos.29418 of 2024 and etc., (batch) vide order dated 10.07.2025 issued 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."

3. It is not even certain if the matter has been carried in appeal. Learned counsel for respondents on the other hand would submit that they are contemplating filing an appeal, however, inasmuch as there is no stay of operation of this order, this Court is inclined to dispose of this writ petition with the same directions.



4. Accordingly, the writ petition stands disposed of in terms of the directions of this Court in W.P.Nos.29418 of 2024 and etc., (batch) dated 10.07.2025. No costs. Consequently, the connected miscellaneous petition is closed.

18-03-2026

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



To:

1. The Commissioner of Customs (Chennai II)
Imports 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.



WEB COPY

W.P. No.10983 of 2



MOHAMMED SHAFFIQ J.

MKA

W.P. No.10983 of 2026

18.03.2026