



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-03-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.11560 of 2026

M/s.Arka Business Solutions
Rep. by its Partner, K.Akhil Priyatam
Having office at Unit No. 203
2nd Floor Suite No. 395
SBR C V Towers, Sy No.64,
HUDA Techn
Hyderabad 500081.

..Petitioner(s)

Vs

1. The Commissioner of Customs (Chennai II)
Import, Custom House,
No.60, Rajaji Salai,
Chennai 600001.
2. The Addl. Commissioner of Customs (Gr-5)
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)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for a writ of mandamus directing respondents 1-3 herein to forthwith release the various models of second hand Highly Specialized Equipment - Digital Multifunction Print, Copying and Scanning Machines, imported by the petitioner and which have been submitted for clearance before the respondents vide Bill of Entry No. 7806370 dated 28.02.2026 on payment of applicable total taxes on the enhanced value as assessed by the Chartered Engineers M/s.Perfect Chartered Engineers and Surveyors in their report vide Certificate



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No.PER/CEC/ IMP/SEA-822 / 2025-26 dated 09.03.2026.

For Petitioner(s): Mr.K.P.Sathish Kumar

For Respondent(s): Mr.B.Sivaraman
Junior Panel Counsel

ORDER

The present writ petition is filed praying for a writ of Mandamus directing respondents herein to forthwith release the various models of second hand Highly Specialized Equipment - Digital Multifunction Print, Copying and Scanning Machines, imported by the petitioner and which have been submitted for clearance before the respondents vide Bill of Entry No.7806370 dated 28.02.2026 on payment of applicable total taxes on the enhanced value.

2. At the outset, it is submitted by learned counsels for petitioner and respondents in unison that the issued involved in this writ petition stands covered by a decision of this Court in W.P.No.10041 of 2026 dated 11.03.2026, wherein it was held as under:

“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 is filed praying for a writ of Mandamus directing respondents 1-3 herein to forthwith release the various models of Secondhand Highly Specialized Equipment



namely used Digital Multi-faction Print, Copying and Scanning Machines Numbering 110 units imported by the petitioner under bill of Entry No.7591823 dated 17.02.2026 provisionally under Section 110A of Customs Act, 1962.

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 the GST authorities, Central Pollution Control Board of the Ministry of Environment, Forest and Climatic Changes, Government of India as contemplated under the E-Waste(Management) Rules, 2022 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.2602002 dated 04.02.2026 along with packing list and country of origin certificate. Thereafter, petitioner filed Bill of Entry No.7591823 dated 17.02.2026 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.Perfect Chartered Engineers & Surveyors Chennai. 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.



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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."

3. In view thereof, the writ petition stands disposed of on the above terms.

No costs.

27-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

MKA

To:

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MOHAMMED SHAFFIQ J.

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