



WEB COPY

WP No.11702 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No.11702 of 2026

M/s.C.S.Enterprises,
New No.22, Old No.10,
2nd Floor, Aziz Mulk 4th Street,
Thousand Lights, Chennai- 600 006
Represented by its Proprietor,
Mrs.Josphine Mohanraj.

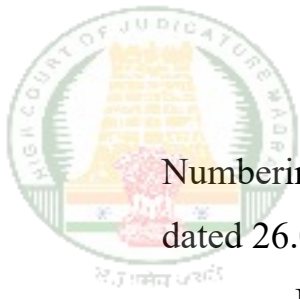
..Petitioner

Vs

1. The Commissioner of Customs,
Chennai II, Import Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai-600 001.
2. The Additional Commissioner of Customs
(Gr-5),
Chennai II, Import Commissionerate,
Custom House, No. 60 Rajaji Salai,
Chennai-600001
3. The Deputy Commissioner of Customs,
(GR-5),
Custom House, No. 60, Rajaji Salai,
Chennai-600001.

..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 to forthwith release the various models of Second hand Highly Specialized Equipment namely used Digital Multifunction Print, Copying and Scanning Machines



WEB COPY



Numbering 99 units imported by the petitioner under bill of Entry No.7761833 dated 26.02.2026 provisionally under Sec.110A of Customs Act.

For Petitioner : N.Viswanathan

For Respondents: Mr.A.P.Srinivas
Senior Standing Counsel

ORDER

The present writ petition has been filed for a direction to respondents to forthwith release various models of Second hand Highly Specialized Equipment viz., used Digital Multifunction Print, Copying and Scanning Machines, Numbering 99 units imported by petitioner under Bill of Entry No.7761833 dated 26.02.2026 provisionally under Section 110A of Customs Act.

2. Heard learned counsel for petitioner and learned Senior Standing counsel for respondents.

3. Petitioner imported Second hand Highly Specialized Equipments - Digital Multifunction Print & Copying Devices (in short “MFDs”) and their goods have been detained by Customs Department for non-production of a) Bureau of Indian Standards (BIS) certificate and b) Authorization from Directorate General of Foreign Trade (DGFT). Hence seeks for provisional release of MFDs.



4. A batch of writ petitions pertaining to 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 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 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 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 following directions:-

(a) The Customs Department, Chennai, is directed to pass orders for provisional release of goods, which are subject matter of dispute in this writ petition, by imposing conditions, as they deem fit, as per 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 said conditions by petitioner, Customs Department, Chennai, is directed to release goods provisionally to petitioner, within a period of two weeks thereafter.

(c) Provisional release of goods in question is subject to final



adjudication being made by Customs Department, and provisional release order shall not prevent Customs Department to reverse its decision in final adjudication by passing appropriate orders as per the provisions of the [Customs Act](#).

No Costs.

25-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

MRN

To

1. The Commissioner of Customs,
Chennai II, Import Commissionerate,
Custom House, No. 60 Rajaji Salai,
Chennai-600 001.
2. The Additional Commissioner of Customs (Gr-5),
Chennai II Import Commissionerate,
Custom House, No. 60 Rajaji Salai,
Chennai-600001.
3. The Deputy Commissioner of Customs, (GR-5),
Custom House, No.60, Rajaji Salai,
Chennai-600001.



WEB COPY

WP No.11702 of 2



MOHAMMED SHAFFIQ, J.

MRN

WP No.11702 of 2026

25-03-2026