IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No. 15260 of 2026
and WMP.No.16452 of 2026

M/s. M.D.Exims,
N-803, Silver Nesst, besides Waves,
Near Konark Near Canal, Bhayli Roa,
Vadodara 391410,
Re. by its Authorised signatory, Gautam Sharma

..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)

Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of a Writ of Mandamus, directing the respondents 1 to 3 herein forthwith to allow provisional release of the consignment of 108 units of various models of Second hand Highly Specialized Equipments - Digital Multi function print and copying Machines, imported by petitioner and which have been submitted for clearance before the respondents vide a Bill of Entry No.8372896 dated 30.03.2026, on execution of simple bond for 100 % 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-007/2026-2027, dated 09.04.2026.

For Petitioner(s):	Mr.C.S.Vikram Krishna for Mr.Anirudh A Sriram
For Respondent(s):	Mr.H.Siddarth 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 is filed praying for a writ of Mandamus directing the respondents 1 to 3 herein forthwith to allow provisional release of the consignment of 108 units of various models of Second hand Highly Specialized Equipments - Digital Multi function print and copying Machines, imported by petitioner and which have been submitted for clearance before the respondents vide a Bill of Entry No.8372896 dated 30.03.2026, on execution of simple bond for 100 % 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-007/2026-2027, dated 09.04.2026.

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-GJ-24-0137321 dated 19.03.2024 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.26-0001 dated 02.01.2026 along with packing list and country of origin certificate. Thereafter, petitioner filed Bill of Entry No.8372896 dated 30.03.2026 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.Supreme Techno Associates Private Limited, 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.

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.

17-04-2026

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

ANU

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

MOHAMMED SHAFFIQ, J.

ANU

WP No. 15260 of 2026
and WMP.No.16452 of 2026

17-04-2026