



WEB COPY

W.P. No.17116 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 29-04-2026**

CORAM

**THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P. No.17116 of 2026**

**and**

**W.M.P. No.18398 of 2026**

M/s.Maruti Enterprises  
No.17/10 Aziz Mulk, 5th Street  
Thousand Lights, Chennai-600 006,  
Rep. by its Proprietor, Mr.Hansraj 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)

**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 120 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.8586538 dated 10.04.2026 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-012 /2026-2027 dated 16.04.2026 mentioned above.

For Petitioner(s): Mr.Vishal Sridhar  
for Mr.Anirudh A Sriram

For Respondent(s): Mr.S.M.Deenadayalan  
Senior Standing Counsel

### **ORDER**

The present writ petition is filed praying for a writ of Mandamus to direct the respondents 1-3 herein to allow provisional release of 120 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.8586538 dated 10.04.2026 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.

2. At the outset, it is submitted by the learned counsel for petitioner and respondents in unison that the issue involved in this writ petition stands covered by a decision of this Court in W.P.Nos.29418 of 2024 and etc., (batch) dated 10.07.2025, and that the same relief may be extended in this writ petition. The relevant portions of the order is extracted hereunder:

*“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. In view of the above, 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.

**29-04-2026**

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,  
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**MOHAMMED SHAFFIQ J.**

MKA

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