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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 13.05.2026

CORAM

THE HONOURABLE MRS. JUSTICE L.VICTORIA GOWRI

W.P.Nos. 19304, 19305 & 19306 of 2026

M/s. Tulsai Enterprises
Shop No.22, Marmaid 1
Plot No.32/33, Sector 11 CBD
Belapur Thane,
Navi Mumbai – 400 614
Represented by its Proprietor
Mr.Harish Gagal ... Petitioner in W.P.No. 19304 of 2026

M/s. S.K.Enterprises
D.No. 39-4-15, Murali Nagar
Sector 4, Visakhapatnam – 530 007
Represented by its Proprietor
Mr.Datti Sarathkumar ... Petitioner in W.P.No. 19305 of 2026

M/s. Shree Hari Copier
Shop No.32 D, Gautam Complex
Plot No. 17/18, Sector No.11,
CBD Belapur, Thane Maharashtra
Pin 400614 rep. By its Proprietor
Mr.Jaysukh Murji Dubaria ... Petitioner in W.P.No. 19306 of 2026

..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 – 600 001.
3. The Deputy Commissioner of Customs (Gr-5)
Custom House, No.60, Rajaji Salai,
Chennai – 600 001.

... Respondents

PRAYER IN W.P.No. 19304 of 2026: Petition under Article 226 of the Constitution of India, praying for the issue of a Writ of Mandamus directing the respondent Nos. 1 to 3 herein to forthwith release the various models of Secondhand Highly Specialized Equipment namely used Digital Multifunction Print, Copying and Scanning Machines, numbering 109 units imported by the petitioner under Bill of Entry No. 8920875 dated 27.04.2026 provisionally under Sec.110A of the Customs Act.

PRAYER IN W.P.No. 19305 of 2026: Petition under Article 226 of the Constitution of India, praying for the issue of a Writ of Mandamus directing the respondent Nos. 1 to 3 herein to forthwith release the various models of Secondhand Highly Specialized Equipment namely used Digital Multifunction Print, Copying and Scanning Machines, numbering 108 units imported by the petitioner under Bill of Entry No. 8869361 dated 24.04.2026 provisionally under Sec.110A of the Customs Act.

PRAYER IN W.P.No. 19306 of 2026: Petition under Article 226 of the



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Constitution of India, praying for the issue of a Writ of Mandamus directing the respondent Nos. 1 to 3 herein to forthwith release the various models of Secondhand Highly Specialized Equipment namely used Digital Multifunction Print, Copying and Scanning Machines, numbering 121 units imported by the petitioner under Bill of Entry No. 8729792 dated 17.04.2026 provisionally under Sec.110A of the Customs Act.

For Petitioner in
all Writ Petitions

:: Mr. N.Viswanathan

For Respondents
in
all Writ Petitions

:: Mr. J.Harikrishnan,
Standing Counsel
and
Mr.R.P.Pragadish
SCC

COMMON ORDER

By consent of the learned counsel appearing on either side, these Writ Petitions are taken up for final disposal at the admission stage itself.

2. Seeking direction to the respondent Nos. 1 to 3 herein to forthwith release the various models of Secondhand Highly Specialized Equipment namely used Digital Multifunction Print, Copying and Scanning Machines



imported by the petitioners under various Bills of Entries provisionally under Sec.110A of the Customs Act, these Writ Petitions have been filed.

3. The learned counsel appearing for the petitioners would submit that the matters at hand are fairly covered by this Court's decision in W.P.No. 16838 of 2026, dated 28.04.2026, and a similar direction could be issued for the disposal of these Writ Petitions.

4. The learned Standing Counsel appearing for the respondents has duly conceded the same.

5. A careful perusal of the order passed by this Court in W.P.No. 16838 of 2026, dated 28.04.2026, makes it clear that it covers the lis at hand. In light of the above, the request for provisional release were granted 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



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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. With the above directions, these Writ Petitions stand disposed of.

No costs.

13.05.2026

vsg

Index: Yes/No

Internet: Yes/No

Speaking / Non Speaking Order



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Note: Issue order copy on 14.05.2026

To

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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 – 600 001.
3. The Deputy Commissioner of Customs (Gr-5)
Custom House, No.60, Rajaji Salai,
Chennai – 600 001.

L.VICTORIA GOWRI, J.,

vsg

W.P.Nos. 19304, 19305 & 19306 of 2026



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