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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 13.05.2026

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THE HONOURABLE MRS. JUSTICE L.VICTORIA GOWRI

W.P.Nos. 19309, 19311 & 19313 of 2026

M/s. Glamex
4,408-409, Brahmasiddhi Building
Near Century Bazar Prabha Devi
Mumbai – 400 025
Represented by its Proprietor
Mr.Bhaves Ramesh Patel ... Petitioner in W.P.No. 19309 of 2026

M/s. AP Solutions
69/6-69/5 Ajit Vihar
Swaroop Nagar Road
Burari, New Delhi 110 084
Represented by its Partner
Mr.Anand Kishore Singh ... Petitioner in W.P.No. 19311 of 2026

M/s. Glamex
4,408-409, Brahmasiddhi Building
Near Century Bazar Prabha Devi
Mumbai – 400 025
Represented by its Proprietor
Mr.Bhaves Ramesh Patel ... Petitioner in W.P.No. 19313 of 2026

..Vs..



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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.

... Respondents

PRAYER IN W.P.No. 19309 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 81 units imported by the petitioner under Bill of Entry No. 8939380 dated 28.04.2026 provisionally under Sec.110A of the Customs Act.

PRAYER IN W.P.No. 19311 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 118 units imported by the petitioner under Bill of Entry No. 8674475 dated 15.04.2026 provisionally under Sec.110A of the Customs Act.



PRAYER IN W.P.No. 19313 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 126 units imported by the petitioner under Bill of Entry No. 8858704 dated 24.04.2026 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



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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. 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



Note: Issue order copy on 14.05.2026

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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. 19309, 19311 & 19313 of 2026



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