



WEB COPY

WP No. 19995 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

W.P. No. 19995 of 2026

M/s.S.P Associates
1/11959 uldhanpur,
Naveen Shahdara, new Delhgi 110 032 Rep by its
Proprietor Yogendra Pratap

..Petitioner(s)

Vs

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

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Mandamus directing respondents 1 to 3 herein to forthwith release the various models of Secondhand Highly Specialized Equipment namely used Digital Multifaction Print, Copying and



Scanning Machines Numbering 103 units imported by the petitioner under Bill of Entry No.9129722 dated 08.05.2026 provisionally under Section 110A of Customs Act.

For Petitioner(s): Mr. N.Viswanathan

For Respondent(s): Mr. J. Hari Krishna

ORDER

Heard both sides.

2. The learned counsel for the petitioner submits that the issue raised in this Writ Petition is squarely covered by the order of this Court passed in W.P.No.16838 of 2026 dated 28.04.2026. Hence, it is prayed that similar directions may be issued in the present Writ Petition also.

3. The learned counsel appearing for the respondents has conceded the same.

4. 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* on hand. In the light of the above, the request for provisional release is granted by issuing the following directions:-



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“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 this writ petition, 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 petitioner, the Customs Department, Chennai, is directed to release the goods provisionally to the writ petitioner 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.”

5. With the above directions, this Writ Petition is disposed of. No costs.

20-05-2026

(1/2)

Asi / Ssk



To

1. The Commissioner of Customs,
Chennai II, Import Commissionerate,
Custom House, No. 60 Rajaji Salai,
Chennai-600 001
2. The Addl. Commissioner of Customs (Gr-5)
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G.R.SWAMINATHAN, J.

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