IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-06-2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

WP Nos. 21942 & 21946 of 2026
and W.M.P.Nos.23786 & 23795 of 2026

Taanish Enterprises
No.4944/51, Pvt. No.106, G/F
EMCA Chamber, Daryaganj,
Delhi-110002
Rep. by its Proprietor, Mr. Rishi Golchha.

..Petitioner(s)
(In W.P.No.21942 of 2026)

M/s.Growlam Office Private Limited,
A-5/235, Basement,
Paschim Vihar,
New Delhi-110 063,
Rep.by its Director, Mr.Ankit Khetterpal

..Petitioner(s)
(In W.P.No.21946 of 2026)

Vs

1. The Commissioner of Customs (Chennai-II)
   Import
   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)
(In both petitions)

Prayer in W.P.No.21942 of 2026: Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus directing the Respondents 1-3 herein forthwith to allow provisional Release of Two Consignments of 120 Units and 116 Units, Respectively of various models of Second hand Highly Specialized Equipments -Digital Multifunction Print and Copying Machines imported by the petitioner and which have been submitted for clearance before the Respondents vide two Bills of Entry Nos.(1) 9254179 dt. 14.05.2026 and (2) 9320117 dt. 16.05.2026, respectively, 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 Charted Engineers M/s. Supreme Techno Associates Pvt. Ltd. in their reports Nos.(1) STA/IR/O & VC/C 046/2026-2027 dt. 21.05.2026 and (2) STA/IR/O & VC/C-047/2026-2027 dt. 21.05.2026, respectively.

Prayer in W.P.No.21946 of 2026: Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus directing the Respondents 1-3 herein forthwith to allow Provisional Release of the consignments of 111 units as against declared invoice quantity of 112 units of various models of Secondhand Highly Specialized Equipments – Digital Multifunction Print & Copying Machines, imported by the Petitioner and which have been submitted for clearance before the Respondents vide Bills of Entry No 9314930 dt.22.05.2026, 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 Charted Engineers M/s. Supreme Techno Associates Pvt. Ltd. in their report No.(1) STA/IR/O & VC/C 048/2026-2027 dt. 22.05.2026 mentioned above.

For Petitioner(s): M.s.Anirudh A Sriram
(In both petitions)

For Respondent(s): Mr.M.Santhanaraman,
Senior Panel Counsel (GST & Customs)
for RR-1 to 3
(In W.P.No.21942 of 2026)

Mr.B.Sivaraman,
Junior Panel Counsel (GST & Customs)
for RR-1 to 3
(In W.P.No.21946 of 2026)

COMMON ORDER

Since the issue involved in both the Writ Petitions are one and the same, these Writ Petitions are taken up for final disposal through this common order.

2. The above Writ Petitions have been filed seeking a direction to the respondents to allow the Provisional Release of the consignments imported by the respective Petitioners and which have been submitted for clearance before the Respondents 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 Charted Engineers M/s. Supreme Techno Associates Pvt. Ltd. in their respective reports.

3. **Facts of the case in W.P.No.21942 of 2026:**

The petitioner is a duly registered Micro Small and Medium enterprise engaged in the business of import and trading of Second-hand Digital

Multifunction Print & Copying Machines (MFDs) which are Highly Specialised Equipments and Capital Goods. During the course of their business, the petitioner company imported two consignments comprising 120 units and 116 units of Second-hand Digital Multifunction Print & Copying Machines from Italy and Canada respectively and filed Bills of Entry Nos.9254179 & 9320117 dated 14.05.2026 and 16.05.2026 respectively before Chennai customs seeking clearance of the goods under the relevant provisions. Despite the statutory exemptions and favourable inspection reports, the respondents have failed to release the consignments on the ground that BIS registration is mandatory and that the subjects goods are restricted for imports.

4. **Facts of the case in W.P.No.21946 of 2026:**

The petitioner is a duly registered Micro Small and Medium enterprise engaged in the business of import and trading of Second-hand Digital Multifunction Print & Copying Machines (MFDs) which are Highly Specialised Equipments and Capital Goods. During the course of their business, the petitioner imported the consignment of 111 units as against declared invoice quantity of 112 units of Secondhand Digital Multifunction Print & Copying Machines under Bill No.268799934 dated 12.04.2026 and Invoice no.23390 dated 02.04.2026 for total C & F values of EUR 21,590/- M/s.AL Sahaba Import & Export, Germany and accordingly filed Bill of Entry bearing no.9314930 dated 16.05.2026 before Chennai customs seeking clearance of the goods under the relevant provisions. Despite the statutory exemptions and favourable inspection reports, the respondents have failed to release the consignments on the ground that BIS registration is mandatory and that the subjects goods are restricted for imports.

5. Learned counsel appearing for the petitioners submitted that the imported MFDs are exempted from the Compulsory Registration Order by virtue of Clause 8(d) of the MeiTy Amendment Order dated 01.07.2021, as each machine weighs more than 80 kgs and qualifies as Highly Specialised Equipment and therefore, the goods are freely importable as Secondhand Capital Goods under Para 2.31(1)(d) of the FTP, 2023. In this regard, learned counsel appearing for the petitioner relied upon the order passed by this in W.P.No.29418 of 2024 etc batch dated 10.07.2025 wherein this Court had issued directions for provisional release of the goods under the provisions of the Customs Act, 1962. Therefore, he prayed that similar relief may be granted to the petitioners herein as well.

6. Learned Panel Counsels appearing for the respondents jointly submitted that if the petitioners fulfil the earlier conditions imposed by this Court in W.P.No.29418 of 2024 etc batch more particularly in para 32 of the order dated 10.07.2025, appropriate orders would be passed by the respondents with regard to release of the subject goods.

7. In view of the fact that the similar issue has already been considered by this Court in a batch of Writ Petitions in W.P.No.29418 of 2024 etc., dated 10.07.2025, this Court is inclined to dispose of these Writ Petitions in line with the earlier order. Accordingly, the following directions are issued:-

> (i) 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.
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> (ii) Upon 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.
>
> (iii) 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.
>
> (iv) Connected writ miscellaneous petitions are closed. No Costs.

11-06-2026

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

To

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2. The Additional Commissioner of Customs
   (Gr.5)
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M.DHANDAPANI, J.

NHS

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