



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-06-2026

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THE HONOURABLE MR JUSTICE M.DHANDAPANI

WP No. 22646 of 2026

M/s.Salim Enterprises
Shop No-G-6/79 Shyam Lal Marg,
Daryaganj, New Delhi-110 002 Rep. by
its Proprietor Mohammed Salim

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: Petition filed under Article 226 of Constitution of India, directing Respondents 1-3 herein to forthwith release the various models of Secondhand Highly Specialized Equipment namely used Digital Multifunction Print, Copying and Scanning Machines Numbering 117 units imported by the petitioner under bill of Entry No.9632668 dated 02.06.2026 provisionally under Sec.110A of Customs Act.

For Petitioner(s): Mr.N.Viswanathan

For Respondent: Mr.B.Sivaraman
Junior Panel Counsel

ORDER

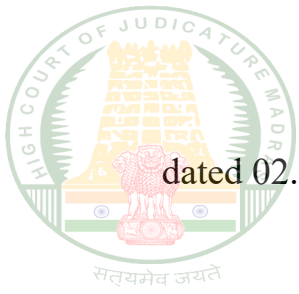
By consent of both parties, this writ petition is taken up for final disposal



at the admission stage itself.

WEB COPY 2. This writ petition has been filed for a direction, directing Respondents 1-3 herein to forthwith release the various models of Secondhand Highly Specialized Equipment namely used Digital Multifunction Print, Copying and Scanning Machines Numbering 117 units imported by the petitioner under bill of Entry No.9632668 dated 02.06.2026 provisionally under Sec.110A of Customs Act.

3. It is the case of the petitioner that the petitioner is engaged in business of import and trading of used Secondhand Digital Multifunction Printing and Copying Machines. When they imported a consignment of the Second Highly Specialised Equipment under Bill of Lading dated 16.04.2026 along with required packing list and Country of Origin Certificate. It is the grievance of the petitioner that the Customs Department is not releasing the goods even though the Electronics and Information Technology Goods (Requirements for Compulsory Registration) Order 2021 does not apply to Secondhand Digital Multifunction Printing and Copying Machines. Hence, the petitioner filed this writ petition seeking for a direction to the respondents 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 117 units imported by the petitioner under bill of Entry No.9632668



dated 02.06.2026 provisionally under Sec.110A of Customs Act.

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4. The learned counsel for the petitioner submitted that in the import policy for Second Hand Capital Goods issued by DGFT under serial 1(d), the import policy is clearly mentioned to be free for second hand capital goods other than those found under Clause 1(a), (b) & (c). Admittedly, the petitioner has imported second hand capital goods which do not fall within the ambit of serial to 1(a) to 1(c) under para 2.31 of FTP. Hence, seeks for appropriate orders.

5. Heard both sides and perused the materials placed on record.

6. Considering the facts and circumstances of the case, this Court without going into the merits of the case directs the petitioner to submit a representation in this regard to the third respondent within a period of one week from the date of receipt of a copy of this Order and the third respondent shall consider the same and pass appropriate orders on merits and in accordance with law within a period of six weeks thereafter, after giving opportunity of hearing to the petitioner.

7. Accordingly, this writ petition stands disposed of. No costs.



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dhk

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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M.DHANDAPANI J.

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