



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

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THE HONOURABLE MR JUSTICE M.DHANDAPANI

WP No. 23133 of 2026

M/s.C.S.Enterprises

New No.22, Old No.10 2nd Floor, Aziz

Mulk 4th Street Thousand Lights,

Chennai 06 Rep. By Its Proprietor

Mrs.Josphine Mohanraj.

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 101 units imported by the petitioner under bill of Entry No.9595739 dated 30.05.2026 provisionally under Sec. 110A of Customs Act.

For Petitioner(s): Mr.S. Shriram

For Respondent(s): Mr.Pooja Jain,
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 101 units imported by the petitioner under bill of Entry No.9595739 dated 30.05.2026 provisionally under Sec. 110A of Customs Act.

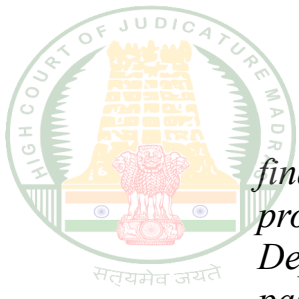
3. The learned counsel for the petitioner submitted similarly situated persons had filed writ petitions seeking for release of the consignment of various models of Secondary Higher Specialized Equipment-Digital Multifunction Print, Copying and Scanning Machines and this Court in a batch of writ petitions in WP.Nos.29418 of 2024 etc cases vide order dated 10.07.2025 have disposed of those writ petitions in the following terms:-

“32. For the foregoing reasons, these writ petitions are disposed of by this Court 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 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."

4. The learned Junior Panel Counsel did not dispute the same and submitted that the order may be passed in terms of the above order.

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

6. In view of the order dated 10.07.2025 passed in WP.Nos.29418 of 2024 etc cases, these writ petition also stands disposed of in the above terms. No costs.

23-06-2026

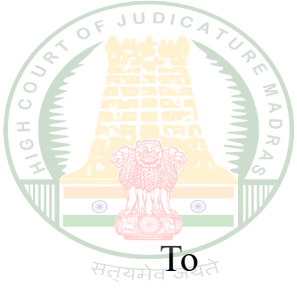
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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



To

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