



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

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THE HON'BLE MR.JUSTICE HEMANT CHANDANGOUDAR

**WP No. 24457 of 2026
and**

WP NO. 24460 OF 2026

W.P No. 24457 of 2026

M/s.Salim Enterprises
Shop No. G-6/79,
Shyam Lal Marg, Daryanganj
New Delhi 110002
Rep. by its Proprietor
Mr.Mohammed Salim.

..Petitioner

Vs

1. The Commissioner Of Customs
Chennai II Import Commissionerate,
Custom House,
No. 60 Rajaji Salai
Chennai 600001
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)



WP No. 24460 of 2026

M/s.Arka Business Solutions
Unit No.203 2nd Floor Suite No.395
SBRS CV Towers Sy.No.64
Hi-Tech City Road, Madhapur
Hyderabad 500081
Represented By Its Partner
Mr.Akhil Pritatam K

..Petitioner

Vs

1. The Commissioner Of Customs
Chennai II Import Commissionerate,
Custom House,
No. 60 Rajaji Salai
Chennai 01
2. The Addl. Commissioner Of Customs (Gr-5)
Chennai II Import Commissionerate,
Custom House, No. 60 Rajaji Salai
Chennai 01
3. The Dy. Commissioner Of Customs (Gr-5)
Custom House, No. 60 Rajaji Salai Chennai
600001.

..Respondents

Prayer in W.P.No.24457 of 2026

Writ Petition is filed under Article 226 of Constitution of India, praying for writ of mandamus, directing 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 111 units imported by the petitioner under Bill of Entry no. 9717579 dated 06.06.2026 provisionally under Sec. 110A of the customs Act and to pass

***Prayer in W.P.No. 24460 of 2026***

Writ Petition is filed under Article 226 of Constitution of India, praying for writ of mandamus, 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 228 units imported by the petitioner under Bill of Entry no. 9694695 dated 05.06.2026 provisionally under Sec. 110A of the customs Act and to pass

For Petitioner: Mr. N.Viswanathan

(Both WPs)

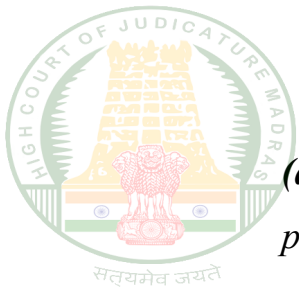
For Respondents: Mrs. Pooja Jain, Jr. Standing Counsel

(Both WPs)

COMMON ORDER

These writ petitions have been filed seeking a direction to respondents 1 to 3 to provisionally release the consignments comprising various models of used highly specialised digital multifunction print, copying and scanning machines imported by the petitioners, namely, 111 units covered under Bill of Entry No.9717579 dated 06.06.2026 and 228 units covered under Bill of Entry No.9694695 dated 05.06.2026, under Section 110A of the Customs Act, 1962.

2. Mrs. Pooja Jain, learned Junior Standing Counsel appearing for the respondents, takes notice and submits that the issue involved in these writ petitions is squarely covered by the order of this Court in *W.P. No.16838 of 2026 dated 28.04.2026*. The operative directions issued therein read as follows:



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(a) The Customs Department, Chennai, shall pass orders for provisional release of the goods, which are the subject matter of the writ petition, by imposing such conditions as it deems fit, in accordance with the provisions of the Customs Act, 1962, within a period of four (4) weeks from the date of receipt of a copy of the order.

(b) Upon the petitioner complying with the conditions so imposed, the Customs Department, Chennai, shall provisionally release the goods within a period of two (2) weeks thereafter.

(c) The provisional release of the goods shall be subject to the final adjudication proceedings, and the order of provisional release shall not preclude the Customs Department from passing appropriate orders in the adjudication proceedings in accordance with the provisions of the Customs Act, 1962.

3. Since the issue involved in the present writ petitions is identical to the one decided in W.P. No.16838 of 2026, these writ petitions are disposed of in terms of the directions issued therein. There shall be no order as to costs. Consequently, the connected Miscellaneous Petitions, if any, are closed.

29-06-2026

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

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- To
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Custom House, No. 60 Rajaji Salai
Chennai.
 2. The Addl. Commissioner Of Customs (Gr-5)
Chennai II Import Commissionerate,
Custom House, No. 60 Rajaji Salai,
Chennai 01.
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Custom House, No. 60 Rajaji Salai,
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HEMANT CHANDANGOUDAR J.

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