



W.P.Nos.24746, 24753, 24760, 24766 & 24768 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 30.06.2026

CORAM

THE HONOURABLE MR.JUSTICE HEMANT CHANDANGOUDAR

W.P.Nos.24746, 24753, 24760, 24766 & 24768 of 2026

and

W.M.P.Nos.26970, 26976, 26985, 26990 & 26996 of 2026

M/s.GRS Graphics

No.120, Munish Plaza

Ansari Road, Daryaganj

Delhi-110 002

Rep. By its Proprietor, Mr.Ramesh Kumar Mohan

... Petitioner

in W.P.No.24746 of 2026

M/s.Excel Copiers

UB-14D, Arunachal Bhawan,

Barakhamba Road,

New Delhi- 110 001.

Rep. by its Partner,

Mr.Ankit Khetterpal.

... Petitioner

in W.P.No.24753 of 2026

M/s. City Office Equipments

Old No.20, (New No.47) Aziz,

Mulk, 3rd Street,

Thousand Lights,

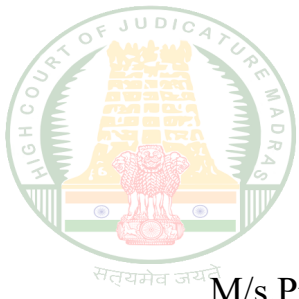
Chennai-600 006

Rep. by its Authorised Signatory Mrs. M. Josphine,

... Petitioner

in W.P.No.24760 of 2026

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M/s.Prius Technologies
B-7, Prabhat Kiran Building,
Rajendra Place, New Delhi-110 008
Rep. by its proprietor Ankit Khetterpal

... Petitioner
in W.P.No.24766 of 2026

M/s.Unistar Enterprises,
88, Rana Pratap Market, Karol Bagh,
New Delhi-110 005
Rep. by its Proprietor Suresh Kumar Khetterpal

.... Petitioner
in W.P.No.24768 of 2026

vs.

1. The Commissioner of Customs (Chennai II) Imports
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.

... Respondents

Writ Petition No.24746 of 2026 filed under Article 226 of the Constitution of India seeking a writ of Mandamus, to direct the respondents 1 – 3 herein forthwith to allow provisional release of two consignments of each found quantities of 103 Units and 45 units, respectively of various models of



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Second hand Highly Specialized Equipments -Digital Multi function 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) 9729980 dt 06.06.2026 and (2) 9730894 dt 06.06.2026, 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 Chartered Engineers M/s.Perfect Chartered engineers and Surveyors in their reports Nos.(1) PER/ CEC/ IMP/ SEA- 176/ 2026- 27 dt. 12.06.2026 and (2) PER/ CEC/ IMP/ SEA- 181/ 2026- 27 DT. 15.06.2026, respectively.

Writ Petition No.24753 of 2026 filed under Article 226 of the Constitution of India seeking a writ of Mandamus, to direct the respondents 1 -3 herein forthwith to allow Provisional Release of the consignment of 65 Units, of various models of Second hand Highly Specialized Equipments -Digital Multi function print and copying Machines, imported by the petitioner and which have been submitted for clearance before the respondents vide Bills of Entry No.9717365 dated 06.06.2026, 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 Chartered Engineers M/s.Perfect Chartered Engineers and Surveyors in their reports No.PER/ CEC/ IMP/ SEA- 184/ 2026- 27 dt. 17.06.2026.



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Writ Petition No.24760 of 2026 filed under Article 226 of the Constitution of India seeking a writ of Mandamus, to direct the respondents 1 -3 herein forthwith to allow Provisional Release of the two consignment of 224 Units 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 No. 9625811dt 01.06.2026, 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 Chartered Engineers M/s.Perfect Chartered Engineers and Surveyors in their reports Nos.(1) PER/ CEC/ IMP/ SEA- 172/ 2026- 27 dt. 12.06.2026.

Writ Petition No.24766 of 2026 filed under Article 226 of the Constitution of India seeking a writ of Mandamus, to direct directing the respondents 1 -3 herein forthwith to allow Provisional Release of the two consignment of 107 Units of various models of Second hand Highly Specialized Equipments -Digital Multi function print and copying Machines, imported by the petitioner and which have been submitted for clearance before the respondents vide Bills of Entry No.9720246 dated 06.06.2026, 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 Chartered Engineers M/s.Perfect Chartered engineers and Surveyors in their reports No. PER/ CEC/ IMP/ SEA- 185/ 2026- 27 dt. 17.06.2026.



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Writ Petition No.24768 of 2026 filed under Article 226 of the Constitution of India seeking a writ of Mandamus, to direct the respondents 1-3 herein forthwith to allow Provisional Release of the two consignment of 106 Units of various models of Second hand Highly Specialized Equipments -Digital Multi function print and copying Machines, imported by the petitioner and which have been submitted for clearance before the respondents vide Bills of Entry No.9717371 dated 06.06.2026, 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 Chartered Engineers M/s.Perfect Chartered engineers and Surveyors in their reports No. PER/ CEC/ IMP/ SEA- 182/ 2026- 27 dt. 16.06.2026.

For Petitioner in all WPs : Mr.C.S.Vikram Krishnan
for Mr.Anirudh A. Sriram

For Respondents in all WPs : Ms.Pooja Jain
Junior Standing Counsel

COMMON ORDER

Ms. Pooja Jain, learned Junior Standing Counsel, accepts notice for the respondents.



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2. These writ petitions have been filed seeking issuance of a writ of mandamus directing respondents 1 to 3 to provisionally release the consignments comprising various models of second-hand highly specialised digital multi function printing and photocopying machines imported by the respective petitioners, upon execution of a simple bond for 100% of the enhanced value of the goods and payment of the applicable GST (the goods being exempt from customs duty) on the enhanced value as assessed by M/s. Perfect Chartered Engineers and Surveyors.

3. Learned counsel for the petitioners submits that the issue involved in the present writ petitions is squarely covered by the common order of this Court dated 10.07.2025 passed in W.P. Nos. 29418 of 2024 etc., batch.

4. Ms. Pooja Jain, learned Junior Standing Counsel appearing for the respondents, fairly submits that the issue is covered by the aforesaid common order.

5. This Court has considered the submissions made on either side and perused the materials available on record.

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6. Since the issue involved in these writ petitions is no longer *res integra* and stands squarely covered by the aforesaid common order, these writ petitions are disposed of in the following terms:

(a) The Customs Department, Chennai, shall consider the petitioners' request for provisional release of the goods in question and pass appropriate orders, imposing such conditions as it may deem 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 this order;

(b) Upon the petitioners complying with the conditions so imposed, the Customs Department shall provisionally release the respective consignments within a period of two (2) weeks thereafter; and

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



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7. Consequently, the connected miscellaneous petitions are closed.

There shall be no order as to costs.

30.06.2026

Speaking / Non-speaking order

Neutral Citation : Yes / No

Index : Yes / No

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To

1. The Commissioner of Customs (Chennai II) Imports
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.

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HEMANT CHANDANGOUDAR, J.,

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