



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. 24553 of 2026

AND

WP NO. 24556 OF 2026, WP NO. 24558 OF 2026

1. M/s. Kutty Impex,
43/82, T.T.K. Road,
Alwarpet, Chennai-600 004
Rep. by its Proprietor,
Mrs. Mekala Sadhasivam.

..Petitioner in
W.P.No. 24553 of 2026

2. M/s. C.S. Enterprises
New No.22, Old No.10,
2nd Floor, Aziz Mulk 4th Street,
Thousand Lights, Chennai-600 006
Rep. by its Proprietor,
Mrs. Josphine Mohanraj

..Petitioner in
W.P.No. 24556 of 2026

3. M/s. Star Enterprises
330, Anna Salai Melvisharam,
Ranipet, Vellore, 632 509,
Represented by its Proprietor,
Mr. Rasheeth,

..Petitioner in
W.P.No. 24558 of 2026

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

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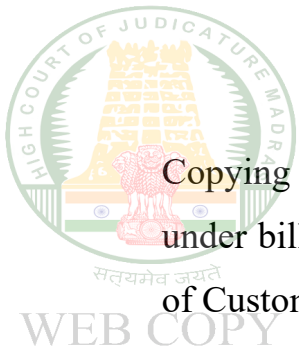
3. The Dy. Commissioner Of Customs, (gr-5)
Custom House, No. 60 Rajaji Salai,
Chennai-600001

..Respondents in all
WPs

Prayer in W.P.No. 24553 of 2026 : Writ Petition is filed under Article 226 of Constitution of India, praying for issuance of 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 99 units imported by the petitioner under bill of Entry No.9964309 dated 08.06.206 provisionally under Sec. 110A of Customs Act.

Prayer in W.P.No. 24556 of 2026: Writ Petition is filed under Article 226 of Constitution of India, praying for issuance of 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 94 units imported by the petitioner under bill of Entry No.9775124 dated 09.06.206 provisionally under Sec. 110A of Customs Act

Prayer in W.P.No. 24558 of 2026 : Writ Petition is filed under Article 226 of Constitution of India, praying for issuance of 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 96 units imported by the petitioner under bill of Entry No.9696367 dated 05.06.206 provisionally under Sec. 110A of Customs Act

For Petitioners
in all WPs:

Mr. N.Viswanathan

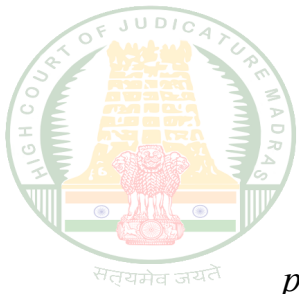
For Respondents:
in all WPs

M/s. Pooja Jain, JSC

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, 99 units imported by the petitioner under bill of Entry No.9964309 dated 08.06.206 and 94 units imported by the petitioner under bill of Entry No.9775124 dated 09.06.206 and 96 units imported by the petitioner under bill of Entry No.9696367 dated 05.06.206 provisionally 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.

29-06-2026

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

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To

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Chennai-600 001
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W.P Nos. 24553, 24556 and 24558 of 2



HEMANT CHANDANGOUDAR J.

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**WP Nos. 24553, 24556
and 24558 of 2026**

29-06-2026