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WP No. 2445 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-01-2026

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 2445 of 2026

AND

WP NO. 2448 OF 2026

M/s.SRK Overseas,
4732/21, 1ST Floor, Dayanand Marg
Delhi 110002
Represented by its Proprietor
Mr.Manoj Mohan.

..Petitioner(s)

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.

..Respondent(s)

**WP No. 2448 of 2026**

M/s.Kutty Impex

WEB CITY
43/83, T.T.K. Road

Alwarpet, Chennai 600004

rep. by its Proprietor

Mrs.Mekala Sadhasivam

..Petitioner(s)

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.

..Respondent(s)

Writ petition is filed under Article 226 of the Constitution of India seeking for issuance of a writ of mandamus to direct 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 56 units imported by the petitioner under Bill of Entry no. 6702484 dated 05.01.2026 provisionally under Sec. 110A of the customs Act.

**WP No. 2448 of 2026**

Writ petition is filed under Article 226 of the Constitution of India seeking for issuance of a writ of mandamus to direct the 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 237 units imported by the petitioner under Bill of Entry no. 6789839 dated 09.01.2026 provisionally under Sec. 110A of the customs Act.

For Petitioner(s): Mr.N.Viswanathan

For Respondent(s): Mr.Rajnish Pathiyil,SPC

COMMON ORDER

In these writ petitions, a direction is sought for to direct the respondents to forthwith allow the Provisional Release of the goods (Second hand Highly Specialized Equipments - Digital Multifunction Print & Copying Machines), imported by the respective petitioners covered under the Bill of Entry mentioned in the prayer to each of these writ petitions.

2. Heard the learned counsel for the petitioners and the learned standing counsel for the respondents.
3. The respective petitioners have imported Second hand Highly Specialized Equipments - Digital Multifunction Print & Copying Devices (in short “MFDs”) and their goods have been detained by the Customs Department for non-production of a) Bureau of Indian Standards (BIS) certificate, and b)



Authorization from the Directorate General of Foreign Trade (DGFT). They seek for provisional release of the MFDs through these writ petitions.

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4. A batch of writ petitions pertaining to the very same issue was disposed of by this Court on 10.07.2025 in W.P.No.29418 of 2024 batch, wherein also similar importers, who have imported similar goods, sought for provisional release as per the provisions of the Customs Act, 1962. The said batch of writ petitions referred to supra were disposed of by this Court by issuing certain directions. Since the relief sought for in these writ petitions is one and the same to the one sought for in the batch of writ petitions referred to supra, similar directions in these writ petitions as well will have to be issued by this Court.

5. Accordingly, 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.

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(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.

No Costs.

27-01-2026

Neutral Citation: Yes/No

RKM

To

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,
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3. The Dy. Commissioner Of Customs (gr-5)
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ABDUL QUDDHOSE J.

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