



W.P.Nos.25013 & 25015 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 07.07.2026

CORAM

THE HONOURABLE MR.JUSTICE HEMANT CHANDANGOUDAR

W.P.Nos.25013 & 25015 of 2026

M/s.Star Enterprises

330, Anna Salai Melvisharam

Ranipet, Vellore 632 509

Represented by its Proprietor

Mr.Rasheeth

...Petitioner in W.P.No.25013/2026

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.25013/2026

Vs.

1.The Commissioner of Customs

Chennai II Import Commissionerate

Custom House, No.60, Rajaji Salai

Chennai 600 001.

2.The Additional Commissioner of Customs (Gr-5)

Chennai II Import Commissionerate

Custom House, No.60, Rajaji Salai

Chennai 600 001.

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3. The Dy. Commissioner of Customs (Gr-5)
Custom House, No.60, Rajaji Salai
Chennai 600 001.

...Respondents in both W.P.Nos.

Prayer in W.P.No.25013/2026: This Writ Petition filed under Article 226 of the Constitution of India, to issue a 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 91 units imported by the petitioner under bill of Entry No.9788223 dated 10.06.206 provisionally under Sec.110A of Customs Act.

Prayer in W.P.No.25015/2026: This Writ Petition filed under Article 226 of the Constitution of India, to issue a 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 93 units imported by the petitioner under bill of Entry No.9788223 dated 10.06.206 provisionally under Sec.110A of Customs Act.

For Petitioners
in both W.P.Nos. : Mr.S.Shriram

For Respondents
in both W.P.Nos. : Mr.B.Arvind Srevatsa
Junior Panel Counsel



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ORDER

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These Writ Petitions have been filed seeking a direction to 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 91 and 93 units imported by the petitioners under bill of Entry No.9788223 dated 10.06.206 provisionally under Sec.110A of Customs Act.

2. Mr.B.Arvind Srevatsa, learned Junior Panel 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:

(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.



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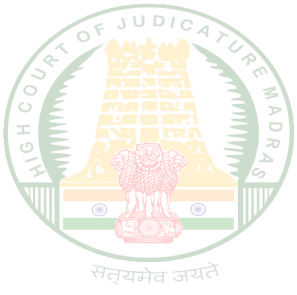
(c) The provisional release of the goods shall be subject to the final adjudication proceedings, and the order of provisional release shall not preclude the Customs Department from passing appropriate orders in

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.

07.07.2026

Index : Yes/No
Speaking order : Yes/No
dna



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To

1.The Commissioner of Customs
Chennai II Import Commissionerate
Custom House, No.60, Rajaji Salai
Chennai 600 001.

2.The Additional Commissioner of Customs (Gr-5)
Chennai II Import Commissionerate
Custom House, No.60, Rajaji Salai
Chennai 600 001.

3.The Dy. Commissioner of Customs (Gr-5)
Custom House, No.60, Rajaji Salai
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HEMANT CHANDANGOUDAR.J.,

dna

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