



W.P.Nos.26315, 26318, 26327 & 26329 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 09.07.2026

CORAM

THE HONOURABLE MR.JUSTICE HEMANT CHANDANGOUDAR

W.P.Nos.26315, 26318, 26327 & 26329 of 2026

and

W.M.P.Nos.28743, 28750, 28773 & 28767 of 2026

M/s.Meenakshi Auto Machines
Old No.10, New No.22, Aziz Mulk,
4th Street, Thousand Light,
Chennai-600 006
Rep. by its Proprietor Hem Chand Dubey

... Petitioner
in W.P.No.26315 of 2026

M/s.Skylark Office Machines,
58/71, Aziz Mulk, 3rd Street,
Thousand Lights Chennai-600 006
rep. by its Manager, Hem Chand Dubey

... Petitioner
in W.P.No.26318 of 2026

M/s.City Office Equipments
Old No.20 (New No.47),
Aziz Mulk, 3rd Street, Thousand Lights,
Chennai- 06
Rep. by its Authorised Signatory Mrs. Josphine.

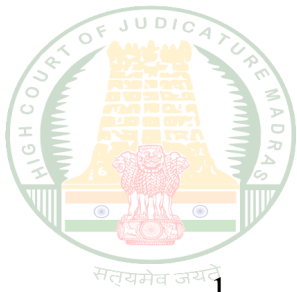
... Petitioner
in W.P.No.26325 of 2026

M/s.Sunrise Retails
B-30/2, 3rd floor, Jhimil Industrial Area
Shahdara, Delhi- 110 095,
Rep by its Proprietor, Mr.Parth Mohan

... Petitioner
in W.P.No.26327 of 2026

vs.

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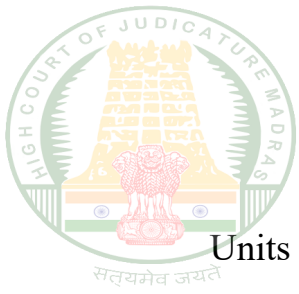
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1. The Commissioner of Customs (Chennai II) Imports
Custom House, No.60, Rajaji Salai
Chennai-600 001.
2. The Additional Commissioner of Customs (Gr.5)
Custom House, No.60, Rajaji Salai
Chennai-600 001.
3. The Deputy Commissioner of Customs (Gr.5)
Custom House
No.60, Rajaji Salai
Chennai-600 001.

... Respondents
in all WPs

Writ Petition No.26315 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 107 Units as against declared invoice quantity of 108 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 Bills of Entry No.9901648 dated 15.06.2026, 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 report No. PER/ CEC/ IMP/ SEA-211/ 2026- 27 dated 22.06.2026.

Writ Petition No.26318 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 90

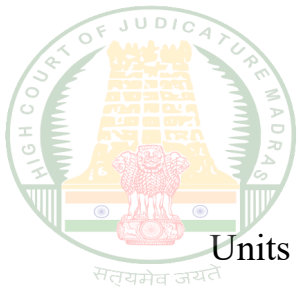


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Units of various models of Second hand Highly Specialized Equipments
-Digital Multifunction print and copying Machines, imported by the petitioner and which have been submitted for clearance before the respondents vide Bills of Entry No.9965851 dated 18.06.2026, 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 report No. PER/ CEC/ IMP/ SEA- 215/ 2026- 27 dated 24.06.2026.

Writ Petition No.26325 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 226 Units of various models of Secondhand Highly Specialized Equipments-Digital Multifunction print and copying Machines, imported by the petitioner and which have been submitted for clearance before the respondents vide Bills of Entry No.9884103 dated 15.06.2026, 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 report No. PER/ CEC/ IMP/ SEA- 214/ 2026- 27 dated 24.06.2026.

Writ Petition No.26327 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 94



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Units of various models of Secondhand Highly Specialized Equipments-Digital Multifunction print and copying Machines, imported by the petitioner and which have been submitted for clearance before the respondents vide Bills of Entry No.9884092 dated 15.06.2026, 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. Supreme Techno Associates Pvt Ltd in their report No. STA/ IR/ O and VC /C- 067/ 2026- 2027 dt 25.06.2026.

For Petitioner in all WPs : Mr.Anirudh A Sriram
For Respondents in all WPs : Mr.Rajendran Raghavan
Standing Counsel

COMMON ORDER

Mr.Rajendran Raghavan, learned Standing Counsel, accepts notice for the respondents.

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



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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. Mr.Rajendran Raghavan, learned 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.

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



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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.

7. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

09.07.2026

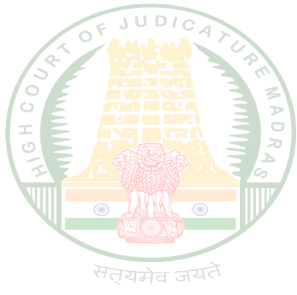
Speaking / Non-speaking order

Neutral Citation : Yes / No

Index : Yes / No

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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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