



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 16-04-2026**

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**THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ**

**WP No. 15026 of 2026  
and WMP Nos.16232 of 2026**

M/s. M.D.Exims  
B-803,Silver Nesst, Besides waves,  
Near Konark Near canal,  
Bhayli Roa, Vadodara-391410  
Rep by its authorised singatory,  
Gautam Sharma

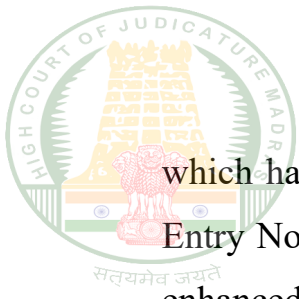
..Petitioner(s)

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.

..Respondent(s)

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus, directing the respondents 1 -3 herein forthwith to allow Provisional Release of the consignment of 92 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 a Bill of Entry No.7805784 dated 28.02.2026 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 & VC/ C-908/2025-2026 dated 06.03.2026.

For Petitioner(s): Mr.Vishal Sridhar,  
for Mr.Anirudh A Sriram

For Respondent(s): Mr.H.Siddarth,  
Junior Panel Counsel

### **ORDER**

The present writ petition has been filed praying for a writ of Mandamus, to direct the respondents 1 -3 herein forthwith to allow Provisional Release of the consignment of 92 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 a Bill of Entry No.7805784 dated 28.02.2026 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 & VC/ C-908/2025-2026 dated 06.03.2026.



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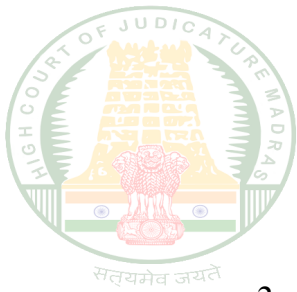
2. The learned counsel for the petitioner and the respondents in unison submitted that the issue raised in the present writ petition stands covered by the judgment of this Court in *W.P.No.29418 of 2024, etc batch [M/s.Taanish Enterprises Vs. The Commissioner of Customs (Chennai II) Imports]* dated 10.07.2025, wherein this Court was pleased to issue the following order, the relevant portions of which is extracted hereunder:

*"32. For the foregoing reasons, 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.*

*(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.. "*



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3. Accordingly, the Writ Petition stands disposed of on similar terms.

There shall be no order as to costs. Consequently, the connected miscellaneous petition is closed.

**16-04-2026**

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

jv

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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**MOHAMMED SHAFFIQ, J.**

jv

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