IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-06-2026

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THE HON'BLE MR JUSTICE M.DHANDAPANI

WP No. 23700 of 2026
and WMP.No.25673 of 2026

M/s.Unistar Enterprises
88, Rana pratap market,
Karol Bagh, New Delhi – 110005.
Rep. by its proprietor
Mr.Suresh Kumar Khetterpal

..Petitioner(s)

Vs

1. The Commissioner Of Customs (chennai Ii)
   Imports, Custom house, no.60, Rajaji salai,
   Chennai – 600001.

2. The Additional commissioner of customs (Gr-5)
   Custom house, No.60, Rajaji salai,
   Chennai - 600001.

3. The Deputy commissioner of customs (Gr-5)
   Custom House, No.60, Rajaji Salai,
   Chennai - 600001.

..Respondent(s)

Writ Petition is filed under Article 226 of Constitution of India, praying for issuance of a Writ of Mandamus directing the respondents 1-3 herein forthwith to allow provisional release of the consignment of 110 pkgs (112 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 9562217 dated 29.05.2026 on execution of simple bond for 100 percentage of enhanced value of goods and also payment of applicable total GST (Customs Duty is exempeted) 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-058/2026-2027 dated 05.06.2026 mentioned above.

For Petitioner(s): M/s.Anirudh A Sriram

For Respondent(s): Ms.Roopa Jain, Junior Panel Counsel

ORDER

The above Writ Petitions have been filed seeking a direction to the respondents 1-3 herein forthwith to allow provisional release of the consignment of 110 pkgs (112 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 9562217 dated 29.05.2026 on execution of simple bond for 100 percentage 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-058/2026-2027 dated 05.06.2026 mentioned above.

2. The case of the petitioner is that the petitioner is a duly registered Micro Small and Medium enterprise engaged in the business of import and trading of Second-hand Digital Multifunction Print & Copying Machines (MFDs) which are Highly Specialised Equipments and Capital Goods. During the course of their business, the petitioner company imported the consignments

comprising 112 units of Second-hand Digital Multifunction Print & Copying Machines from M/s.AI Sahaba Import & Export, Germany and filed Bills of Entry No.9562217 dated 29.05.2026 before Chennai customs seeking clearance of the goods under the relevant provisions. Despite the statutory exemptions and favourable inspection reports, the respondents have failed to release the consignments on the ground that BIS registration is mandatory and that the subjects goods are restricted for imports.

5. Learned counsel appearing for the petitioners submitted that the imported MFDs are exempted from the Compulsory Registration Order by virtue of Clause 8(d) of the MeiTy Amendment Order dated 01.07.2021, as each machine weighs more than 80 kgs and qualifies as Highly Specialised Equipment and therefore, the goods are freely importable as Secondhand Capital Goods under Para 2.31(1)(d) of the FTP, 2023. In this regard, learned counsel appearing for the petitioner relied upon the order passed by this in W.P.No.29418 of 2024 etc batch dated 10.07.2025 wherein this Court had issued directions for provisional release of the goods under the provisions of the Customs Act, 1962. Therefore, he prayed that similar relief may be granted to the petitioners herein as well.

6. Learned Panel Counsels appearing for the respondents jointly submitted that if the petitioners fulfil the earlier conditions imposed by this Court in W.P.No.29418 of 2024 etc batch more particularly in para 32 of the

order dated 10.07.2025, appropriate orders would be passed by the respondents with regard to release of the subject goods.

7. In view of the fact that the similar issue has already been considered by this Court in a batch of Writ Petitions in W.P.No.29418 of 2024 etc., dated 10.07.2025, this Court is inclined to dispose of these Writ Petitions in line with the earlier order. Accordingly, the following directions are issued:-

(i) 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.

(ii) Upon 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.

(iii) 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.

(iv) Connected writ miscellaneous petition is closed. No Costs.

22-06-2026

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

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To

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M.DHANDAPANI, J.

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