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WP No. 46876 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-12-2025

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

**WP No. 46876 of 2025, WP NO. 46878 OF 2025 and WP NO. 46879 OF
2025**

C.S. Enterprises, New No.22 Old No. 10, 2nd
Floor, Aziz Mulk 4th Street, Thousand Lights
Chennai 06 Rep. By Its Proprietor Mrs. Josphine
Mohanraj

..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 01

..Respondent(s)

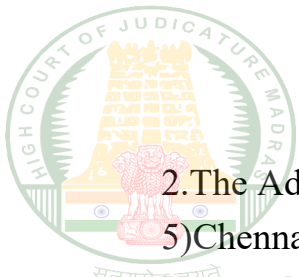
WP No. 46878 of 2025

M/s. Print Solutions, 1/1 Bharathiyar Street Extn.,
Lakshmipuram Kolathur Chennai 99 Rep. By Its
Proprietrix B.Bharathi

..Petitioner(s)

Vs

- 1.The Commissioner Of CustomsChennai 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 01

..Respondent(s)

WP No. 46879 of 2025

C.S. Enterprises, New No.22 Old No. 10, 2nd
Floor, Aziz Mulk 4th Street, Thousand Lights
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Salai Chennai 01

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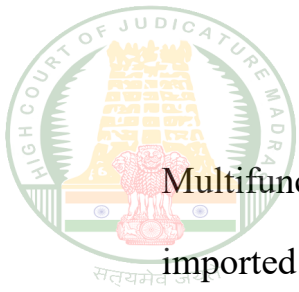
3.The Dy. Commissioner Of Customs (gr-
5)Custom House, No. 60 Rajaji Salai Chennai 01

..Respondent(s)

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. 5576076 dated 8.11.2025
provisionally under Sec. 110A of the customs Act and to pass

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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 230 units imported by the petitioner under Bill of Entry no. 5269762 dated 23.10.2025 provisionally under Sec. 110A of the customs Act and to pass

WP No. 46879 of 2025

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 88 units imported by the petitioner under Bill of Entry no. 5310729 dated 25.10.2025 provisionally under Sec. 110A of the customs Act and to pass

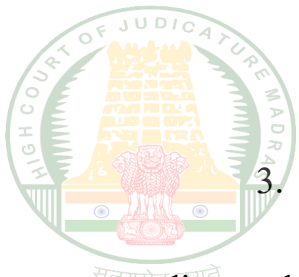
For Petitioner(s): Mr N.Viswanathan

For Respondent(s): Mr G. Meganathan, JSC

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.



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3. 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 a batch of writ petitions referred to supra, similar directions in these writ petitions as well will have to be issued by this Court.

4. 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,



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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.

No Costs.

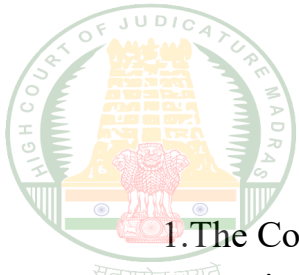
03-12-2025

Index: Yes/No

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, Custom
House, No. 60 Rajaji Salai Chennai 01

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ABDUL QUDDHOSE J.

RKM

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NO. 46879 OF 2025**

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