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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on : 04.07.2025

Pronounced on : 10.07.2025

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 29418 of 2024

AND

WMP NO. 6082 OF 2025, WP NO. 26026 OF 2024, WMP NO. 40138 OF 2024, WMP NO. 42416 OF 2024, WMP NO. 6075 OF 2025, WMP NO. 6076 OF 2025, WP NO. 5507 OF 2025, WP NO. 2255 OF 2025, WP NO. 5517 OF 2025, WP NO. 5510 OF 2025, WMP NO. 8681 OF 2025, WMP NO. 8684 OF 2025, WP NO. 39185 OF 2024, WP NO. 5502 OF 2025, WMP NO. 2594 OF 2025, WP NO. 34240 OF 2024, WP NO. 37138 OF 2024, WP NO. 7734 OF 2025, WP NO. 7736 OF 2025, WP NO. 7739 OF 2025, WMP NO. 2667 OF 2025, WMP NO. 28441 OF 2024, WMP NO. 32054 OF 2024, WMP NO. 37077 OF 2024, WMP NO. 8682 OF 2025, WMP NO. 8683 OF 2025, WMP NO. 42435 OF 2024, WMP NO. 42437 OF 2024, WMP NO. 6070 OF 2025, WP NO. 37141 OF 2024, WP NO. 39162 OF 2024, WP NO. 39183 OF 2024, WP NO. 2343 OF 2025, WP NO. 7740 OF 2025

M/s.Taanish Enterprises

Ground Floor, 4944/51 Pvt No.106, Emca Champer,

Daryaganj, Central, Delhi 110002, Rep. By Its

Authorised Signatory Mr.Rish Golchha.

Petitioner(s)

Vs

1. The Commissioner Of Customs (chennai li)
Imports

Respondent(s)

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.

4. The Secretary To Government
Ministry of Environment Forest and Climate
(MoEFCC) Indira Paryavaran Bhawan Jorbagh
Road New Delhi-110 003.

5. The Secretary To Government
Ministry of Electronics and Information
Technology niketan 6 Lodhi Road CGO Complex
Pragati vihar New Delhi

6. The Directorate General
OF FOREIGN TRADE (DGFT) NO 6 Akbar rd
Sunehri Bagh Road Area Motilal Nehru Marg
Area New Dehli-110 001.
(IMPLEAD ORDERED VIDE COURT
ORDER DT. 20-06-2025
IN WMP.23107/2025 BY AQJ)

WP No. 26026 of 2024

M/s. Maruti Enterprises
No 17/10aziz Mulk, 5th Street, Thousan Dlights,
Chennai 600 006 Rep By Its Proprietor, Mr Hansraj
Vs

Petitioner(s)

1. The Commissioner Of Customs (chennai li)
Imports,
Custom House, No 60, Rajaji Salai Chennai
600001

Respondent(s)

2. The Additional Commissioner Of Customs (gr.5)



Custom House, No 60, Rajaji Salai Chennai
600001

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3. The Deputy Commissioner Of Customs (gr.5)
Custom House, No 60, Rajaji Salai Chennai
600001

WP No. 5507 of 2025

M/s. Best Mega International
G1-6 Ansal Bhawan K.G.Marg, New Delhi 110 001,
Rep. By Its Proprietor, Mr. Rajesh Kumar Khetterpal
Vs

Petitioner(s)

1. The Commissioner Of Customs(chennai li)
Import
Custom House No 60, Rajaji Salai, Chennai 600
010
2. The Additional Commissioner Of Customs
(concor lcd),
Custom House No 60, Rajaji Salai, Chennai 600
010
3. The Dy. Commissioner Of Customs (gr-5),
Custom House, No 60, Rajaji Salai, Chennai
600 010

Respondent(s)

WP No. 2255 of 2025

Salim Enterprises
Shop No G-6 / 79 Shyam Lal Marg, Daryaganj, New
Delhi 110 002 Rep. By Its Proprietor, Mr. Mohd
Salim

Petitioner(s)

Vs

1. The Commissioner Of Customs (chennai li)

Respondent(s)



Import,

Custom House, No 60, Rajaji Salai, Chennai

600 010

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2. The Additional Commissioner Of Customs (gr-5)

Custom House, No 60, Rajaji Salai, Chennai

600 010

3. The Dy. Commissioner Of Customs (gr-5)

Custom House, No 60, Rajaji Salai, Chennai

600 010

WP No. 5517 of 2025

Smart Impex Solutions

Behind Jainex, Parivahan , Khewat , 103/ 88 Sector,

14imt Manesar, Village Bhangrola, Faruknagar,

Gurugram , Haryana- 122 505 Rep By Its

Proprietor Mr. Jitender.

Petitioner(s)

Vs

1. The Commissioner Of Customs(chennai li)

Import

Custom House No 60, Rajaji Salai, Chennai 600

001.

2. The Additional Commissioner Of Customs

(legal),

Custom House No 60, Rajaji Salai, Chennai 600

001.

3. THE DEPUTY COMMISSIONER OF

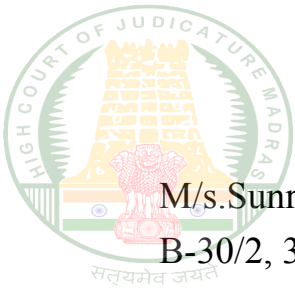
CUSTOMS (cONCOR ICD),

Concor Icd, Tondiarpet, Ennore High Road,

Chennai- 19.

Respondent(s)

WP No. 5510 of 2025



M/s.Sunrise Retails

B-30/2, 3rd Floor, Jhilmil Industrial Area,
Shahdara, Delhi- 110 095 Rep By Its Proprietor
Mr. Parth Mohan

Petitioner(s)

Vs

1. The Commissioner Of Customs(chennai li)
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)

WP No. 39185 of 2024

M/s Glamex

4/408, 409 Brahmasiddhi Bldg, Sada Near Century
Bazar, Prabhadevi Mumbai 400 025 Rep.By Its
Proprietor, Mr. Bhavesh Patel

Petitioner(s)

Vs

1. The Commissioner Of Customs (chennai li)
Import
Custom House, No 60 Balaji Salai, Chennai 600
001
2. The Additional Commissioner Of Customs(gr-5)
Custom House, No 60 Balaji Salai, Chennai-1
3. The Dy. Commissioner Of Customs (gr-5)

Respondent(s)



Custom House, No 60 Balaji Salai, Chennai 600
001

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WP No. 5502 of 2025

Skylark Office Machines

Shop No. 4, Ground Floor, Door No 10 Aziz Nulk,
4th Street, Thousand Lights Chennai 600 006 Rep.

By Its Manager, Hem Chand Dubey

Petitioner(s)

Vs

1. The Commissioner Of Customs(chennai li)
Import
Custom House No 60, Rajaji Salai, Chennai 600
010
2. The Additional Commissioner Of Customs
(concor Icd),
Custom House No 60, Rajaji Salai, Chennai 600
010
3. The Dy. Commissioner Of Customs (concor Icd),
Concor Icd, Tondiarpet, Chennai 600 081

Respondent(s)

WP No. 34240 of 2024

M/s.Sagar Copiers,

Ground Floor, Shop No.2, Bharasadia Park, 30/40,
Modi Street, Fort Mumbai-400 001. Rep. By Its

Proprietor Pragji Raghu Bharasadia

Petitioner(s)

Vs

1. The Commissioner Of Customs(chennai li)
Imports
Custom House, No.60, Rajaji Salai, Chennai-
600 010.
2. The Additional Commissioner Of Customs (gr-5)

Respondent(s)



Custom House, No.60, Rajaji Salai, Chennai-
600 010.

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3. The Dy. Commissioner Of Customs (gr-5)
Custom House, No.60, Rajaji Salai, Chennai-
600 010.

WP No. 37138 of 2024

M/s.Sagar Copiers

Ground Floor, Shop No. 2, Bharasadia Park,30/40,

Modi Street, Fort, Mumbai -400 001,Rep. By Its

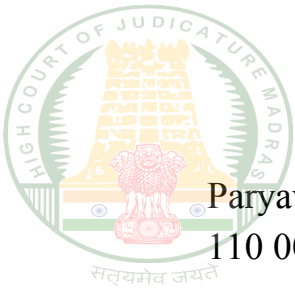
Proprietor, Mr.Pragji Raghu Bharasadia

Vs

Petitioner(s)

1. The Commissioner Of Customs(chennai li)
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.
4. Additional Secretary And Director General
Directorate General Of Foreign Trade (dgft)
Vanijya Bhawan, 'a' Wing, 16', Akbar Road,
New Delhi.110 011.
5. Ministry Of Environment, Forest And
Climate Change, Rep.By The Secretary, Indira

Respondent(s)



Paryavaran Bhawan, Jorbagh Road, New Delhi.
110 003.

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6. Ministry Of Electronics And Information
Technology (government Of India). Rep.By Its
Secretary, No.6, Cgo Complex, Lodhi Road,
New Delhi.110 003.
7. Ministry Of Consumer Affairs,
Food And Public Distribution, Rep. By Its
Secretary Krishi Bhawan, Dr.Rajendra Prasad
Road, New Delhi. 110 001.(r4 To R7 Are
Impleaded As Per Order Dated 07.03.2025 In
Wmp.3731/2025 In Wp.37138/2024 By Aqj)

WP No. 7734 of 2025

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Ub-14b,Arunachal Bhawan, Barakhamba Road,
New Delhi-110001 Rep By Its Director Mr.Ankit
Khetterpal

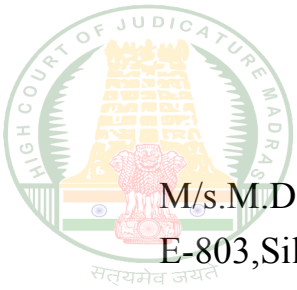
Petitioner(s)

Vs

1. The Commissioner Of Customs(chennai li)
Imports, Customs House, No.60, Rajaji Salai,
Chennai-600 001
2. The Additional Commissioner Of Customs(gr.5)
Customs House, No.60, Rajaji Salai, Chennai-
600 001
3. The Deputy Commissioner Of Customs(gr.5)
Custom House, No.60, Rajaji Salai, Chennai-1

Respondent(s)

WP No. 7736 of 2025



M/s.M.D.Exims

E-803,Silver Nesst, Besides Waves, Near Konark
Near Canal, Bhayli Roa, Vadodara-391410, Rep By
Its Authorised Signatory Gautam Sharama

Vs

Petitioner(s)

1. The Commissioner Of Customs(chennai li)
Imports, Customs House, No.60, Rajaji Salai,
Chennai-600 001
2. The Additional Commissioner Of Customs(gr.5)
Customs 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)

WP No. 7739 of 2025

M/s.M.D.Exims

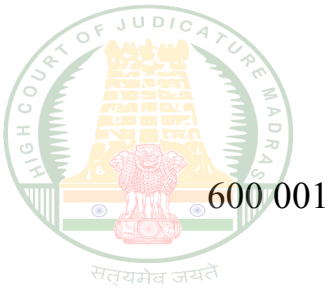
E-803,Silver Nesst, Besides Waves, Near Konark
Near Canal, Bhayli Roa, Vadodara-391410, Rep By
Its Authorised Signatory Gautam Sharama

Vs

Petitioner(s)

1. The Commissioner Of Customs(chennai li)
Imports, Customs House, No.60, Rajaji Salai,
Chennai-600 001
2. The Additional Commissioner Of Customs(gr.5)
Customs House, No.60, Rajaji Salai, Chennai-
600 001
3. The Deputy Commissioner Of Customs(gr.5)
Custom House, No.60, Rajaji Salai, Chennai-

Respondent(s)

**WP No. 37141 of 2024**

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M/s. Smart Impex Solutions,
Behind Jainex, Parivahan, Khewat, 103/88 Sector,
141mt Manesar, Village Bhangrola, Faruknagar,
Gurugram, Haryana -122 505, Rep. By Its Proprietor,
Mr. Jitender.

Petitioner(s)

Vs

1. The Commissioner Of Customs(chennai li)
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.
4. Additional Secretary And Director General
Directorate General Of Foreign Trade (dgft)
Vanijya Bhawan, 'a' Wing, 16', Akbar Road,
New Delhi.110 011.
5. Ministry Of Environment, Forest And
Climate Change, Rep.By The Secretary, Indira
Paryavaran Bhawan, Jorbagh Road, New Delhi.
110 003.

6. Ministry Of Electronics And Information

Respondent(s)



Technology (government Of India). Rep.By Its
Secretary, No.6, Cgo Complex, Lodhi Road,
New Delhi.110 003.

7. Ministry Of Consumer Affairs,
Food And Public Distribution, Rep. By Its
Secretary Krishi Bhawan, Dr.Rajendra Prasad
Road, New Delhi. 110 001.(r4 To R7 Are
Impleaded As Per Order Dated 07.03.2025 In
Wmp.3732/2025 In Wp.37141/2024 By Aqj)

WP No. 39162 of 2024

M/s Kiriti Enterprises
Shop No 10, Plot No 14/15 Sector No. 11 C.B. D
Belapur Navi Mumbai 400 614 Rep. By Proprietor
Mr Ganesh Bhika Gaami

Petitioner(s)

Vs

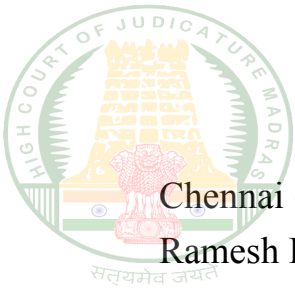
1. The Commissioner Of Customs (chennai Ii)
Import
Custom House, No 60 Balaji Salai, Chennai 600
001
2. The Additional Commissioner Of Customs(gr-5)
Custom House, No 60 Balaji Salai, Chennai 600
001
3. The Dy. Commissioner Of Customs (gr-5)
Custom House, No 60 Balaji Salai, Chennai 600
001

Respondent(s)

WP No. 39183 of 2024

M/s E-business Machines
Old No 7, New No. 17, Crescent Park, T. Nagar,

Petitioner(s)



Chennai 600 017 Rep. By Its Proprietor, Mr Padarthi
Ramesh Reddy

Vs

WEB COPY

1. The Commissioner Of Customs (chennai li)
Import
Custom House, No 60 Balaji Salai, Chennai 600
001
2. The Additional Commissioner Of Customs(gr-5)
Custom House, No 60 Balaji Salai, Chennai 600
001
3. The Dy. Commissioner Of Customs (gr-5)
Custom House, No 60 Balaji Salai, Chennai 600
001

Respondent(s)

WP No. 2343 of 2025

M/s. Print Solutions
No.1/1, Bharathiar Street Extension, Lakshmipuram,
Chennai- 600 099 Rep By Its Proprietor
B.Bharathi.

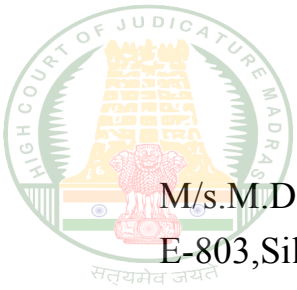
Petitioner(s)

Vs

1. The Commissioner Of Customs
(chennai li) 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 Cusoms (gr.5)
Custom House, No.60, Rajaji Salai, Chennai-1

Respondent(s)

WP No. 7740 of 2025



M/s.M.D.Exims

E-803,Silver Nesst, Besides Waves, Near Konark
Near Canal, Bhayli Roa, Vadodara-391410, Rep By
Its Authorised Signatory Gautam Sharama

Petitioner(s)

Vs

1. The Commissioner Of Customs(chennai li)
Imports, Customs House, No.60, Rajaji Salai,
Chennai-600 001
2. The Additional Commissioner Of Customs(gr.5)
Customs 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)

Directing the respondents 1-3 herein to forthwith to allow Provisional Release of the consignment of 111 units of various models of Secondary Higher Specialized Equipment - Digital Multifunction print, Copying and Scanning Machines, imported by the petitioner and which have been submitted for clearance before the respondents vide Bill of Entry No. 4516549 dated 15.07.2024 on execution of Simple Bond for 100 percentage of enhanced value of goods and also payment of applicable total GST (Customs Duty is exempted) M/s. APMG Engineering Services Pvt. Ltd. In their report NO. APMG/ 2425/A351 dated 19.07.2024 and pass.

WP No. 26026 of 2024



Directing the Respondents 1-3 herein forthwith to allow Provision Release of 26 Units and 1261 pcs. of compatible Spare parts the 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 a Bill of Entry No 3979067 dated 13.06.2024 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 Engineering Services Pvt. Ltd. in their report vide Report No. STA / IR / O and VC / C-288 / 2024-2025 dated 24.06.2024

WP No. 5507 of 2025

Directing the respondents 1-3 herein forthwith to allow provisional Release of the Consignment of total 117 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 a Bill of Entry No 6637740 dated 12.11.2024 on execution of Simple Bond for 100 percentage of enhanced value of goods and also payment of applicable total GST (Customs Duty in 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-663/ 2024-2025 dated 22.11.2024 and pass

WP No. 2255 of 2025



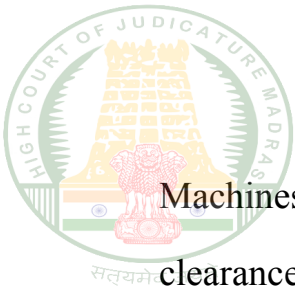
Directing the Respondents 1-3 herein to forthwith the release the various models of Secondhand Highly Specialized Equipment - Digital Multifunction Print, Copying and Scanning Machines, imported by the petitioner and which have been submitted for clearance before the Respondents vide Bill of Entry No 6837563 dated 23.11.2024 on payment of applicable total taxes on the enhanced value, as assessed by the Chartered Engineers M/s. SVIA Consultant services LLP in their report vide Certificate No SVIA / IND / CHE / 2024 / 307 dated 09.12.2024 and pass

WP No. 5517 of 2025

Directing the respondents 1-3 herein forthwith to allow provisional Release of the Consignment of total 105 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 a Bill of Entry No 5142795 dated 20.08.2024 on execution of Simple Bond for 100 percentage of enhanced value of goods and also payment of applicable total GST (Customs Duty in 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-462/ 2024-2025 dated 26.08.2024 and pass

WP No. 5510 of 2025

Directing the respondents 1-3 herein forthwith to allow provisional Release of the Consignment of total 95 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 a Bill of Entry No 6551225 dated 07.11.2024 on execution of Simple Bond for 100 percentage of enhanced value of goods and also payment of applicable total GST (Customs Duty in 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-643 / 2024-2025 dated 14.11.2024 and pass

WP No. 39185 of 2024

Directing the Respondents 1-3 herein to forthwith release the various models of secondhand highly specialized equipment - digital multifunction print, copying and scanning machines, imported by the petitioner and which have been submitted for clearance before the Respondents vide Bill of Entry No. 6348530 dated 26.10.2024 on payment of applicabe total taxes on the enhanced value, as assessed by the Chartered Engineers M/s.SVIA Consultant Services LLP in their report vide Certificate No SVIA / IND / CHE / 2024 / 280 dated 12.11.2024

WP No. 5502 of 2025

Directing the respondents 1-3 herein forthwith to allow provisional Release of the Consignment of total 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 a Bill of Entry No 7592513 dated 03.01.2025 on execution of Simple Bond for 100 percentage of enhanced value



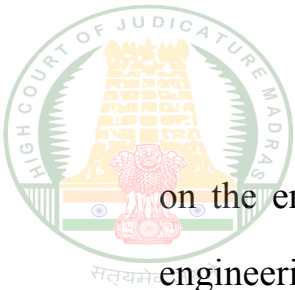
of goods and also payment of applicable total GST (Customs Duty in exempted) on the enhanced value, as appraised by the Chartered Engineers M/s Supreme Techno Associates Pvt. Ltd. in their report No STA / IR / O and VC / C-754 / 2024-2025 dated 10.01.2025 and pass

WP No. 34240 of 2024

Directing Respondents 1- 3 herein to forthwith to allow provisional release of the consignment of 237 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 a Bill of Entry No. 4808201 dated 31.07.2024 on execution of Simple bond for 100 percentage of enhance 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.APGM Engineering Services Pvt. Ltd. in their report No. APGM/2425/ A422 dated 12.08.2024

WP No. 37138 of 2024

Directing the Respondents 1-3 herein forthwith to allow Provisional Release of the Consignment of 118 Units of Various Models of Secondhand Highly Specialized Equipments-Digital Multiplication Print And Copying Machines, imported by the Petitioner and which have been submitted for clearance before the respondents vide a Bill of Entry No. 5292596 dated 28.08.2024 on execution of Simple Bond of 100percentage of enhanced value of goods and also payment of applicable total GST(Customs Duty s exempted)



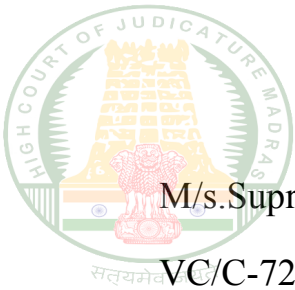
on the enhanced Value, as appraised by the Chartered Engineers M/s.APGM engineering services Pvt.Ltd in their report No. APGM/2425/A479/ dated 04.09.2024

WP No. 7734 of 2025

directing the respondents 1-3 herein forthwith to allow provisional Release of the consignment of total 223 units of various models of secondhand of the 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.7764561 dated 13.1.2025 on execution of simple bond for 100 percentage of enhanced value of goods and also payment of applicable total GST (Customs Duty is exampted)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-765/2024-2025 dated 20.1.2025

WP No. 7736 of 2025

directing the respondents 1-3 herein forthwith to allow provisional Release of the consignment of total 115 units of various models of secondhand of the 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.7283699 dated 17.12.2024 on execution of simple bond for 100 percentage of enhanced value of goods and also payment of applicable total GST (Customs Duty is exampted)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-729/2024-2025 dated 26.12.2024

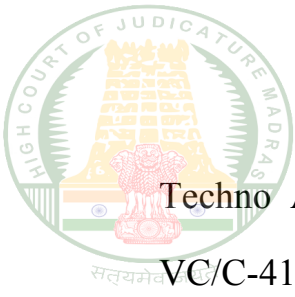
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WP No. 7739 of 2025

directing the respondents 1-3 herein forthwith to allow provisional Release of the consignment of total 99 units of various models of secondhand of the 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.7581341 dated 2.1.2025 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-753/2024-2025 dated 9.1.2025

WP No. 37141 of 2024

Directing the Respondents 1-3 herein forthwith to allow Provisional Release of the Consignment of 108 Units of Various Models of Secondhand Highly Specialized Equipments-Digital Multiplication Print And Copying Machines, imported by the Petitioner and which have been submitted for clearance before the respondents vide a Bill of Entry No. 4891000 dated 05.08.2024 on execution of Simple Bond of 100percentage of enhanced value of goods and also payment of applicable total GST(Customs Duty s exempted) on the enhanced Value, as appraised by the Chartered Engineers M/s.Supreme



Techno Associates Pvt.Ltd in their reports vide Report No. STA/IR/O and VC/C-417/2024-2025 dated 12.08.2024

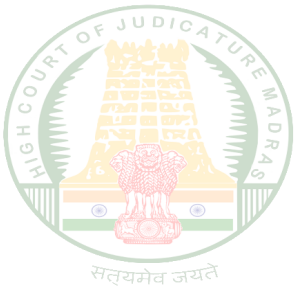
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WP No. 39162 of 2024

Directing the Respondents 1-3 herein to forthwith release the various models of secondhand highly specialized equipment - digital multifunction print, copying and scanning machines, imported by the petitioner and which have been submitted for clearance before the Respondents vide Bill of Entry No. 5272137 dated 27.08.2024 on payment of applicabe total taxes on the enhanced value, as assessed by the Chartered Engineers M/s. SVIA Consultant Services LLP in their report vide Certificate No SVIA / IND / CHE / 2024 / 2023 dated 10.09.2024

WP No. 39183 of 2024

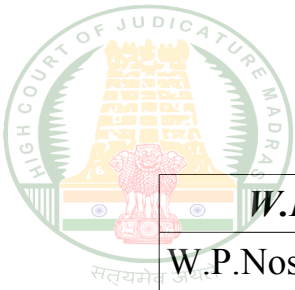
Directing the Respondents 1-3 herein to forthwith release the various models of secondhand highly specialized equipment - digital multifunction print, copying and scanning machines, imported by the petitioner and which have been submitted for clearance before the Respondents vide Bill of Entry No. 4825023dated 1.08.2024 on payment of applicabe total taxes on the enhanced value, as assessed by the Chartered Engineers M/s.Perfect chartered Engineers and surveyors in their report vide Certificate No. PER / CEC / IMP / SEA-292 / 2024-25 dated 21.08.2024

**WP No. 2343 of 2025**

Directing the Respondents 1- 3 herein to forthwith release the various models of Secondhand Highly Specialized Equipment - Digital Multifunction print, Copying and Scanning Machines, imported by the petitioner and which have been submitted for clearance before the Respondents vide Bill of Entry No. 7589049 dated 03.01.2025 on payment of applicable total taxes on the enhanced value, as assessed by the Chartered Engineers M/s. Perfect Chartered engineers and surveyors in their report vide certificate No. PER / CEC / IMP /SEA- 573 /2024- 25 dated 07.01.2025.

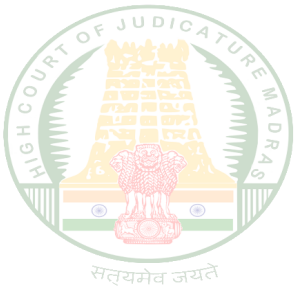
WP No. 7740 of 2025

directing the respondents 1-3 herein forthwith to allow provisional Release of the consignment of total 106 units of various models of secondhand of the 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.5969167 dated 5.10.2024 on execution of simple bond for 100 percentage of enhanced value of goods and also payment of applicable total GST (Customs Duty is exampsted)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-568/2024-2025 dated 14.10.2024.



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W.P.No.	Counsel for Petitioner	Counsel for Respondents
W.P.Nos.39162, 39183 & 37138/24 and 5502 & 2343 of 2025	Mr.S.R.Rajagopal, Sr.Counsel, for Mr.Akash Srinanda	Mr.A.P.Srinivas, SPC, for customs department in W.P.No.39162/24; Ms.Pooja Jain, JPC in W.P.No.5502/25; Mr.T.Ramesh Kutty, JPC, Assisted by Mr.B.Sivaraman, JPC in W.P.No.2343/25; Mr.Rajinish Pathiyil, SPC, Mr.K.Srinivasamurthy, SPC, for R4 to R7 in W.P.No.37138/24
W.P.Nos.26026/24 , 39185/24, 5507/25, 5517/25 & 7740/25 & 2255/25	Mr.Vijay Narayanan, Sr.Counsel, for Mr.Vaibhav R.Venkatesh	Mr.T.Nalindhar, JSC in W.P.No.26026/24; Mr.R.Sidharth in W.P.No.39185/24; Mrs.Revathi Manivannan, SPC, in W.P.Nos.5507 & 5517/25; Mr.S.M.Deenadayalan, SPC, in W.P.No.2255/25
W.P.Nos.34240, 29418 & 37141 of 2024; and 7734, 7736 and 7739 of 2025	Mr.Nithyaesh Natraj for Mr.Anirudh A.Sriram	Mr.T.Nalindhar, JSC, in W.P.No.34240/24; Mr.Mohanamurali, SPC, in W.P.Nos.29418 & 7734/25 Mr.Rajinish Pathiyil, SPC, Mr.K.Srinivasamurthy, SPC, for R4 to R7, in W.P.No.37141/24



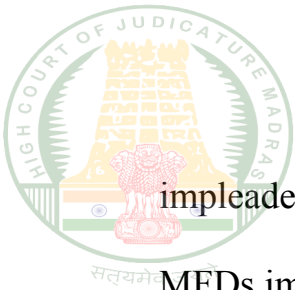
COMMON ORDER

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The issue that arises for consideration in these writ petitions is about the categorisation of second-hand digital Multi-function Devices (MFDs), which have been imported by the respective petitioners and detained by the Customs Department for non-production of (a) Bureau of Indian Standards Certificate (BIS Certificate) and (b) authorisation from the Director General of Foreign Trade (DGFT). The respective petitioners are seeking for provisional release of MFDs through these writ petitions.

2. In Import/Export Regulations, items are categorised as prohibited, restricted or freely importable. Prohibited items are completely banned, restricted items require specific authorisation or licenses, while freely importable items have no restrictions.

3. In the case on hand, the petitioners claim that MFDs are freely importable items, whereas the Customs Department claims that they are restricted items which require certification from Bureau of Indian Standards (BIS) and prior authorisation from DGFT, before importing them. The Ministry of Electronics and Information Technology (MEITY), which has been



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impleaded in these writ petitions as a party respondent, claims that second-hand MFDs imported by the respective petitioners are prohibited items and therefore, provisional release under Section 110A of the Customs Act, 1962 (in short “the Act”), pending final adjudication, cannot be granted by the Customs Department.

4. The primary objective of provisional release of the imported goods as per the provisions of Section 110A of the Act is to allow release of the seized goods to their owner, while the goods are under investigation or pending adjudication. This aims to prevent hardship to the importer due to the detention of goods, especially when there are disputes regarding assessment, duty or other related matters. Provisional release allows importers to access their goods, while the customs authorities investigate potential issues like duty discrepancies or other violations. This prevents unnecessary delays and financial losses to the importer due to demurrage or surcharge charges. Instead of keeping goods in detention for the extended period during the investigation, provisional release allows for the goods to be released upon the owners' request, subject to certain conditions. Generally, the importer is required to execute a bond for full value of the goods or provide a bank guarantee or security deposit to cover the potential duty, fines and penalties, that may be



imposed later. A decision to grant provisional release including imposing specific conditions is the discretion vested with the adjudicating authority (customs officer concerned). By allowing the provisional release, the customs authorities can focus on the investigation and the importer can resume their business operation. While facilitating trade, the conditions for provisional release (bond and bank guarantee) ensure that goods are not misused and that the revenue is protected.

5. Mr.Vijay Narayanan, learned Senior counsel appearing for some of the writ petitioners, drew the attention of this Court to the following authorities:-

- a) The order passed by a learned Single Judge of this Court in W.P.No.29673 of 2023 etc. (batch), dated 23.11.2023;
- b) The order passed by a Division Bench of the Telangana High Court in W.P.No.2014 of 2024, dated 08.02.2024;
- c) The order passed by a learned Single Judge of the Madras High Court dated 24.05.2024 in W.P.No.11950 of 2024 batch; and
- d) The order passed by the Honourable Supreme Court dated 28.11.2024 in SLP (C) No.13560 of 2024 batch.



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6. Relying upon the aforesaid authorities, Mr.Vijay Narayanan, learned Senior counsel, would submit that in all the aforesaid authorities, MFDs, which are also the goods involved in these writ petitions, were held to be “freely importable”. However, according to him, in respect of the petitioners' goods alone, provisional release has not been granted by the Customs Department on the ground that prior certification by the BIS and prior authorisation from DGFT were not produced.

7. He also drew the attention of this Court to the following orders/circulars issued by the Ministry of Electronics and Information Technology(MEITY), Government of India; and Department of Electronics and Information Technology (DEITY)

(a) Compulsory Registration Order (CRO), 2012, dated 07.09.2012, issued by MEITY;

(b) Circular No.1 of 2013, dated 29.05.2013, issued by the Department of Electronics and Information Technology (DEITY), Government of India.

(c) CRO, 2021, dated 18.03.2021, issued by MEITY; and

(d) Amendment Notification dated 01.07.2021 issued by MEITY.



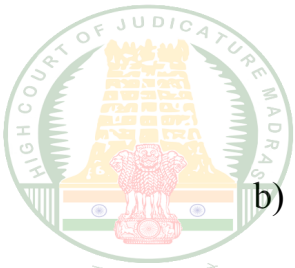
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8. Relying upon the aforesaid orders/circulars, Mr.Vijay Narayanan, learned Senior counsel, would submit that goods in question are not restricted goods, but, they are freely importable goods, as they are highly specialized equipment weighing in excess of 80 kg., and therefore, goods imported are exempted from CRO, 2012, dated 07.09.2012; and CRO, 2021, dated 18.03.2021, issued by MEITY.

9. Further, it is the contention of Mr.Vijay Narayanan, learned Senior counsel, that the goods in question will not fall under Clause 2.31(I)(b), but, will fall only under Clause 2.31(I)(d) of the Foreign Trade Policy, 2023 (FTP). Therefore, according to him, the subject goods are freely importable goods, which does not require prior certification from BIS.

10. Mr.S.R.Rajagopal, learned Senior counsel appearing for some of the writ petitioners, would submit that all the High Courts in taxing/revenue statute will have to follow uniformity. To support the said contention, he has relied upon the following authorities:-

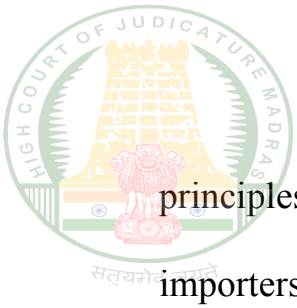
a) J.D. Patel and Another Vs. Union of India and Others reported in 1974 SCC Online Guj 109, rendered by a Division Bench of the Gujarat High Court; and



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b) Amarchand Jainarain Agarwal Vs. Union of India and Others reported in 1982 SCC Online Bom 364, rendered by a Division Bench of the Bombay High Court.

11. Relying upon the aforesaid authorities, Mr.S.R.Rajagopal, learned Senior counsel, reiterated that ordinarily, if a High Court has interpreted a provision of taxing/revenue statute, which is an all India statute, and there is no other view in the field, another High Court must ordinarily accept that view in the matter of application of taxing/revenue statute so as to avoid the challenge of discrimination in application and administration of tax matters. He would further submit that if there is no uniformity between States, it would lead to discrimination amongst the same class of importers as the importers may import the subject goods from the State where it has been held that goods are freely importable in view of the decision rendered by a particular High Court. He would further submit that since the very same goods have been held to be freely importable both by the Madras High Court through its previous decisions as well as by Telangana High Court, which has been upheld by the Hon'ble Supreme Court, the question of revisiting the said issue once again by this Court does not arise, and if entertained, it will be contrary to the well settled



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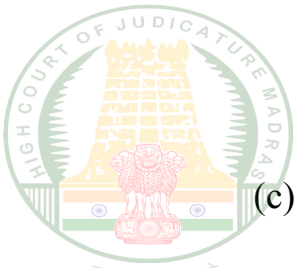
principles that there cannot be discrimination amongst the same class of importers.

12. Mr.Nithyesh Nataraj, learned counsel appearing for the petitioners in W.P.Nos.29418 and 37141 of 2024 would submit that since the subject goods were imported by the respective petitioners prior to the notification, which has been relied upon by the respondents, the said petitioners stand on a better footing than the other petitioners. Therefore, according to him, there is no legal bar for the respondents to grant provisional release to the petitioners in W.P.Nos.29418 and 37141 of 2024.

13. On the other hand, Mr.K.Srinivasa Murthy, learned Senior Panel Counsel, appearing for MEITY would submit as follows:

(a) As per the Electronics and IT goods (requirement for compulsory registration) Order, 2012/2021, the import of notified goods require registration from BIS, prior to manufacture, import, sale, design etc.

(b) As per the Foreign Trade Policy (FTP) issued by the Department of Commerce (DoC), the import of second-hand photocopier machines/digital print and multifunction print and copying machines, are restricted and require authorisation from the Director General of Foreign Trade (DGFT);

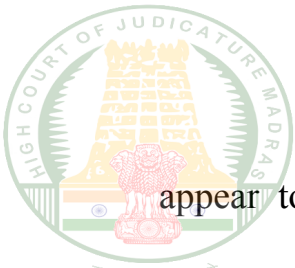


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(c) As per Hazardous and Other waste (Management and Transboundary Movement) Rules, 2016, the import of second-hand MFDs are allowed subject to submission of required documents to customs.

14. Mr.K.Srinivasa Murthy, learned SPC, also drew the attention of this Court to CRO of the years 2012 and 2021, as well as the Amended Notification dated 01.07.2021 issued by MEITY, and the amendment made to Para 2.31 of the FTP, 2023, and would submit that since prior authorisation was not obtained by the petitioners as per the aforesaid Notifications, goods in question are not freely importable. He has also relied upon various paragraphs in the counter affidavit filed by MEITY before this Court in these writ petitions.

15. Mr.K.Mohanamurali and Mr.Rajinish Pathiyil, learned Senior Panel Counsels, appearing for the Customs Department, would reiterate the contents of the counter affidavit filed by the Customs Department before this Court. In the said counter affidavit, they have highlighted various requirements that have to be complied with by the petitioners before they are granted provisional release of the imported goods. They have also stated that since the imported goods have been imported without compliance of BIS registration, goods



appear to be restricted, in view of Clause 2.31(I)(b) of the Foreign Trade Policy, 2023.

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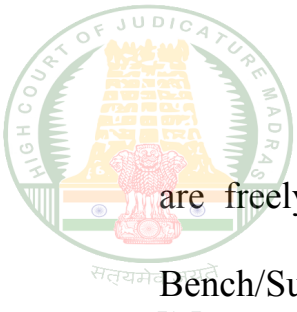
DISCUSSION:-

16. The following are the undisputed facts:-

(a) Earlier, MFDs were held to be freely importable both by this Court as well as the Telangana High Court through various decisions only after considering CRO, 2012; CRO, 2021; and subsequent amendment notification dated 01.07.2021 issued by MEITY.

(b) The order passed by the Telangana High Court granting provisional release of MFDs was challenged by the Customs Department before the Hon'ble Supreme Court and the Hon'ble Supreme Court also upheld the order of the Telangana High Court by granting provisional release as per the provisions of Section 110A of the Act.

(c) MEITY as well as the Ministry of Environment, Forest and Climate Change did not intervene in the earlier writ petitions pertaining to the very same goods, namely, MFDs, both before this Court as well as before the Telangana High Court. Neither the Customs Department nor the respective Ministries challenged the earlier orders passed by this Court holding that MFDs



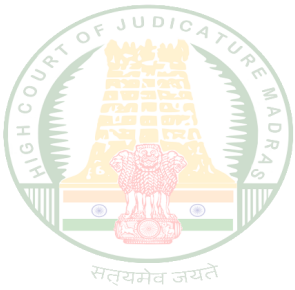
are freely importable by filing appeals after seeking leave of the Division Bench/Supreme Court.

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(d) Eventhough MEITY and Ministry of Environment, Forest and Climate Change were not parties to the earlier writ petitions filed before this Court, the said Ministries could have preferred an appeal after obtaining leave of the Division Bench of this Court to file an appeal. But, they have chosen not to do so. Only for the first time before this Court in these writ petitions, the respective Ministries are raising objections by claiming that the goods in question are either restricted or prohibited items by relying upon Notification No.13/2024-25, dated 20.05.2024, issued by the Ministry of Commerce and Industry, Government of India.

17. MFDs were not named in the schedule to CRO, 2012. Therefore, CRO, 2012, will not have any bearing for any importer seeking provisional release of MFDs. Under CRO, 2021, MFDs became restricted goods under the Foreign Trade Policy. However, the said CRO, 2021, got amended and through the said amendment, Clause 8 was introduced by way of an amendment dated 01.07.2021. Clause 8 thereof is extracted hereunder:-

8. Exemption for Highly Specialized Equipment
(HSE) : HSE as per the criteria given below shall stand

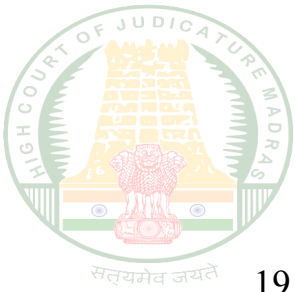


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exempted from the application of this Order provided they are-manufactured/imported in less than 100 units per model per year-

- a. Equipment Powered by three phase power supply or
- b. Equipment Powered by single phase power supply with current rating exceeding 16 Ampere or
- c. Equipment with dimensions exceeding 1.5 m x 0.8 m or
- d. Equipment with weight-exceeding 80 Kg.”

18. A bare reading of the aforesaid clause would show that through the amendment dated 01.07.2021, HSEs are exempted from the applicability of CRO, 2021, with a rider that those HSEs must fall within any of those criteria as envisaged in Clause 8, extracted supra. In the case on hand, the respective petitioners claim that MFDs imported by them are HSEs as they have fulfilled the twin criteria, namely, goods imported by them are in less than 100 units per model per year and weighing more than 80 kgs., and therefore, they are freely importable. The Chartered Engineer's report also confirms the same. It is also an admitted fact that Telangana High Court has also held that MFDs fall under the category of HSE and therefore, they are freely importable. The Hon'ble Supreme Court has also upheld the decision of the Telangana High Court and has permitted provisional release of the MFDs under Section 110A of the Act.



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19. All the respective petitioners have submitted the report of the Chartered Engineer dated 04.09.2024. As seen from the Chartered Engineer's report, all the respective petitioners have satisfied Clause 8 of CRO, 2021. In the said report, the Chartered Engineer has given a finding that all the machines imported by the respective petitioners were individually weighed and found the weight of individual machines to exceed 80 kgs. Therefore, the petitioners have satisfied that MFDs imported by them are weighing more than 80 kgs. and they are exempted from the application of CRO, 2021, since they have fulfilled the twin criteria as envisaged in Clause 8 of CRO, 2021, dated 01.07.2021.

20. It is also to be noted that in a recent order passed by the Telangana High Court in W.P.No.11714 of 2025, dated 17.04.2025, which was placed on record by Mr.S.R.Rajagopal, learned Senior counsel, appearing for some of the writ petitioners, the Telangana High Court had granted provisional release of MFDs, and in the said writ petition, MEITY was arrayed as the first respondent. Therefore, it may not be correct on the part of MEITY to contend that MEITY was not a party to the provisional release orders.



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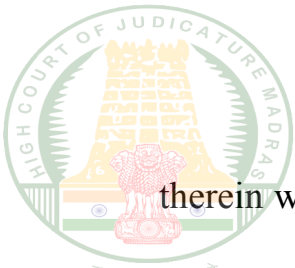
21. The learned senior standing counsels for the customs department submitted that even as per the Chartered Engineer's report relied upon by the petitioners, the description of the imported machines has been given as "Second hand Digital Multifunction Print & Copying Machines". According to them, the petitioners themselves did not describe goods as HSE for the purpose of claiming exemption under the DGFT amendment notification dated 20.05.2024. However, the said contention has to be rejected, since the determinative factors for qualifying as HSE in terms of Clause 8 of CRO, 2021, would be that the devices should be imported in less than 100 units per model per year and the devices should weigh more than 80 kgs. The petitioners also claim that they have satisfied the twin criteria by producing the documents before this Court. Once they have satisfied the aforesaid twin criteria, they can claim exemption as their goods will fall under the category of HSE.

22. One of the contentions of the learned senior standing counsels for the Customs Department is that the petitioners have not made a formal application/representation with the department seeking for provisional release of the goods under Section 110A of the Act and therefore, the prayer for provisional release cannot be entertained by this Court. Admittedly, the goods imported by the respective petitioners have not been seized, but, they have only



been detained by the Customs Department. The procedure for seizure has been stipulated under Section 110 of the Act. In all these cases, the Customs Department has not initiated any seizure proceedings and hence, there was no need for the petitioners to make application for provisional release under Section 110A of the Act. The Customs Department has only detained the goods without seizing the same and only under those circumstances, the petitioners have been constrained to approach this Court seeking provisional release of the goods. Therefore, the contention of the learned senior standing counsel for the Customs Department that the respective petitioners have not made a formal application for release of the goods provisionally under Section 110A of the Act is not sustainable.

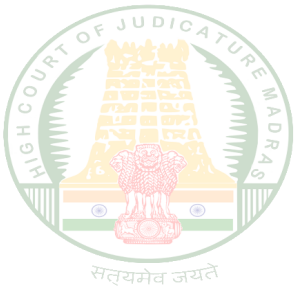
23. The learned senior standing counsels for the Customs Department also relied upon Sl.No.I(b) of Para 2.31 of the FTP, 2023, which requires prior authorisation of DGFT for import of MFDs. According to him, since the respective petitioners have not obtained prior authorisation from DGFT, provisional release of the goods cannot be granted. This Court, in its order dated 23.11.2023 passed in W.P.Nos.29673 of 2023 etc. (batch), while considering the very same issue as to whether prior authorisation from DGFT is required, has held in para 15 that as per FTP, 2023, the petitioners' goods



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therein would not fall under the category of I(b), but, it falls under the category of I(d), which indicates that other than the goods mentioned in I(a), I(b), I(c), all other second-hand capital goods can be imported freely without any restriction. Paragraph No.15 thereof is extracted hereunder:-

15. In the Notification No.5/2015-2020, dated 07.05.2019, only two clauses are available viz., (a) and (b), but, in the case of Foreign Trade Policy 2023, there are four clauses under Sl.No.I. This Court is of the considered view that as per Foreign Trade Policy, 2023, the petitioners' goods would not fall under the category I(b), but it falls under the category I(d) which indicates that other than goods mentioned in I(a), I(b), I(c), all other second-hand capital goods can be imported freely without any restriction. Therefore, if the petitioners not fall under clause I(b) automatically they fall under I(d). The Supreme Court has taken note of the said fact and stayed the confiscation of goods in a similar matter. Further, this Court, on a comparison of Notification No.5/2015-2020, dated 07.05.2019 and Foreign Trade Policy 2023, does not find any new changes brought in so that prohibited multi function devices should get authorization from DGFT. The petitioners stand on the same footing as that of the petitioners before the Supreme Court in Spl. Leave to Appeal (C) No.7565 of 2021. The order of stay of



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confiscation of goods passed by the Hon'ble Supreme Court is in force till date.

24. As observed earlier, the order dated 23.11.2023 passed by this Court in W.P.Nos.29673 of 2023 etc. (batch), has attained finality, as admittedly no appeal was filed either by the Customs Department or by the respective Ministries. The respective Ministries, which have been impleaded in these writ petitions, if they are aggrieved by the order dated 23.11.2023 passed by this Court in W.P.Nos.29673 of 2023 etc. (batch), could have very well filed an appeal against the said order after obtaining leave of the Division Bench of this Court to file an appeal. Having failed to file an appeal, they cannot raise objections in these writ petitions, that too, when the Hon'ble Supreme Court has upheld the order of the Telangana High Court granting provisional release of MFDs, which are also the goods involved in these writ petitions. Similar objections were also raised by the Customs Department before the Telangana High Court as seen from para 12 of order dated 08.02.2024 passed by the Telangana High Court in W.P.Nos.2014 and 843 of 2024. But, the Telangana High Court, despite those objections, followed the decision rendered by the Madras High Court dated 23.11.2023 passed in W.P.Nos.29673 of 2023 etc. (batch). Telangana High Court further held that MFDs will fall under the



category of HSEs, which are exempted from the application of CRO, 2021.

The said order of the Telangana High Court was also upheld by the Hon'ble Supreme Court, which has also permitted provisional release of MFDs.

25. Notification No.13/2024-25, dated 20.05.2024, issued by the Ministry of Commerce & Industry, Government of India, amending para 2.31 of the FTP, 2023, shall not apply to the case of the petitioners. A single Judge of this Court, vide order dated 24.05.2024 passed in W.P.Nos.11950 of 2024 etc.(batch), has already considered the effect of the said amendment notification and held that the same would have no bearing on the issue of provisional release. The said order of the learned Single Judge has also attained finality as no appeal has been filed.

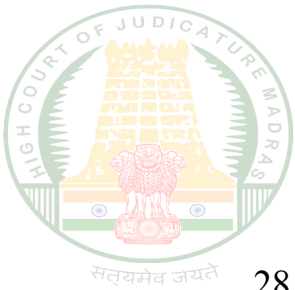
26. The learned senior standing counsel appearing for the respective Ministries, Government of India, would point out that in the order of the Hon'ble Supreme Court, the question of law, which is being raised in these writ petitions by the respective Ministries, was kept open for being considered in an appropriate case. Therefore, the respective Ministries have a right to object to the provisional release of the goods on hand. Article 141 of the Constitution of India explicitly states that the law declared by the Hon'ble Supreme Court is



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binding on all Courts within the territory of India. Therefore, this Court is bound by the order passed by the Hon'ble Supreme Court in SLP.No.13560 of 2024, dated 28.11.2024, which has upheld the order passed by the Telangana High Court in W.P.Nos.2014 and 843 of 2024, dated 08.02.2024, granting provisional release of MFDs. Since the issue involved in these writ petitions has already attained finality, this Court does not have power to reconsider the said issue once again. It is only the Hon'ble Supreme Court, which is the Apex Court of the land, which can reconsider the decision granting provisional release of MFDs.

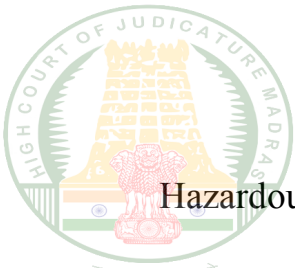
27. The Government, like any other litigant or authority, is expected to maintain consistent stand across different proceedings and stages of litigation. Contradictory positions are generally impermissible and can undermine the integrity of the legal process. Several judgements rendered by the constitutional courts emphasize that a party, including the Government, cannot take contradictory or inconsistent stand in the same case or related proceedings. The Government cannot go into the legality of certain issues in one order, but, then take a different stand in the subsequent orders on the same matter. Taking inconsistent positions will lead to disruption in maintaining uniform rule of law for all citizens of this country.



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28. In the case on hand, MEITY as well as the Ministry of Environment, Forest and Climate Change, Government of India, which have been impleaded as party respondents in these writ petitions, who have raised objections with regard to free importability of the subject goods, could have very well raised the same objections by intervening in the proceedings in the earlier writ petitions filed by similarly placed importers before this Court as well as before the Telangana High Court and they could have also sought leave before the Hon'ble Supreme Court to intervene which has finally upheld the view taken by the Telangana High Court and held that subject goods are freely importable and provisional release can also be granted by the Customs Department under Section 110A of the Act. Having chosen not to file any appeal as against the orders passed by the various Single Judges of this Court in favour of the respective importers holding that MFDs are freely importable, the respondents are now estopped from raising objections in these writ petitions, that too, when the Hon'ble Supreme Court has issued directions permitting provisional release of similar goods as per the provisions of Section 110A of the Act.

29. A plea has also been taken by the Ministry of Environment, Forest and Climate Change that MFDs will fall under “other wastes” as defined under



Hazardous and Other Wastes (Management and Transboundary Movement)

Rules, 2016 (in short “HOW Rules”), that was framed by the Ministry of Environment, Forest and Climate Change in 2016, and therefore, MFDs are restricted items, which require prior permission from the Ministry of Environment, Forest and Climate Change. The said Rules will not affect the provisional release of the MFDs which have been sought in these writ petitions for the following reasons:-

(a) Rule 3(23) of the HOW Rules has defined “other wastes”, as per which, the wastes specified in Part B and D of Schedule III for import or export would include all such wastes generated indigenously within the country.

(b) Rule 13(2) of the HOW Rules also states that for the import of other wastes listed in Part D of Schedule III, the importer shall not require the permission of the Ministry of Environment, Forest and Climate Change. The only requirement of the importer under Rule 13(2) of the HOW Rules is that the importer should file certain documents that are enumerated in Schedule VIII to the Customs Authorities at the time of import.

(c) The petitioners have categorically contended that they have fulfilled this requirement, as, according to them, all the documents enumerated under serial No.4(j) of Schedule VIII, wherever applicable, have been filed by them, and in fact, if required, the production of applicable documents by the

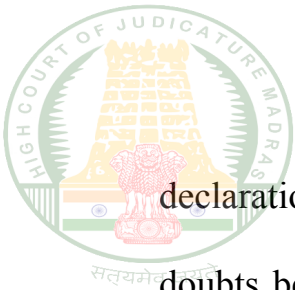


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petitioners and the verification of the same by the Customs Department can be made as one of the conditions for the grant of provisional release. Therefore, on a prima-facie consideration of the HOW Rules, it is clear that there is no prohibition for the import of MFDs.

30. It is also to be noted that the provisional release order can be reversed in the final adjudication process. While seized goods may be released provisionally pending investigation or adjudication, a final decision in the case including any penalties or confiscation can supercede the provisional release order. Under Section 110A of the Customs Act, 1962, goods can be released on a provisional basis during the investigation or adjudication of the case. This allows the owner to have possession of the goods while the matter is being resolved. The adjudication process determines the final outcome of the case including whether the goods are liable to be confiscated or whether any penalties or duties are owed. If the final adjudication results in a decision that the goods are liable to be confiscated or penalties/duties are liable to be paid, provisional release order can be reversed.

31. In customs matters, “benefit of doubt” principle generally means that if there is a reasonable doubt regarding the truth and accuracy of importer's



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declaration, the Customs Authorities must provide evidence to support their doubts before rejecting the importer's declaration and if the authorities cannot provide sufficient evidence to disprove the declaration of the importer, generally the importer will be given the benefit of doubt. In the case on hand, the petitioners claim that the imported goods, namely, MFDs are HSEs and therefore, they claim that they are exempted from the application of CRO, 2021, and the subsequent amended notifications. Their claim is also, on a prima-facie consideration, supported by the earlier decisions rendered by this Court and also by the decision of the Telangana High Court, which has been upheld by the Hon'ble Supreme Court, which has permitted provisional release of MFDs for other importers. A finding has also been rendered by the Telangana High Court that MFDs fall under the category of HSEs and they are freely importable. Though the respondents may contend that MFDs are not freely importable and are restricted items or have been prohibited items, the same cannot be conclusively established with the available materials at the stage of granting provisional release. Further, the goods in question are not contraband items or items which affects security of India, like, explosives, etc. Therefore, by applying the benefit of doubt principle as well, this Court will have to give the benefit of doubt to the importer at this stage, as the respondents (customs department) do have the power to reverse the provisional



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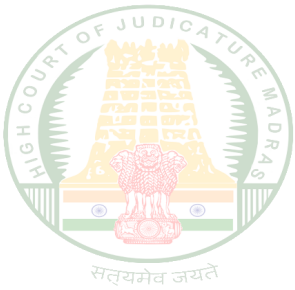
release order at a later date through its final adjudication order. Therefore, in the interest of justice, provisional release will have to be granted as prayed for in these writ petitions.

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



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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.

(d) Connected writ miscellaneous petitions are closed. No Costs.

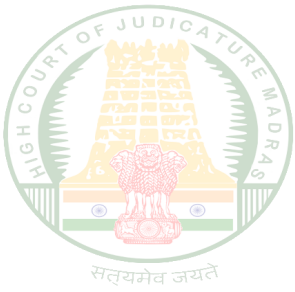
10-07-2025

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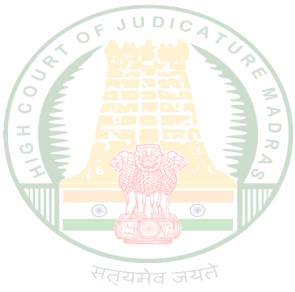
Neutral Citation: Yes

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- To
1. The Commissioner Of Customs (chennai li)
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.
 4. The Secretary To Government
Ministry of Environment Forest and Climate
(MoEFCC) Indira Paryavaran Bhawan Jorbagh
Road New Delhi-110 003.
 5. The Secretary To Government
Ministry of Electronics and Information
Technology niketan 6 Lodhi Road CGO Compex
Pragati vihar New Delhi
 6. The Directorate General
OF FOREIGN TRADE (DGFT) NO 6 Akbar rd
Sunehri Bagh Road Area Motilal Nehru Marg
Area New Dehli-110 001.



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WP No. 29418 of 2024 etc (ba)



ABDUL QUDDHOSE J.

RKM

WP No. 29418 of 2024

AND

WMP NO. 6082 OF 2025, WP NO. 26026 OF 2024, WMP NO. 40138 OF 2024, WMP NO. 42416 OF 2024, WMP NO. 6075 OF 2025, WMP NO. 6076 OF 2025, WP NO. 5507 OF 2025, WP NO. 2255 OF 2025, WP NO. 5517 OF 2025, WP NO. 5510 OF 2025, WMP NO. 8681 OF 2025, WMP NO. 8684 OF 2025, WP NO. 39185 OF 2024, WP NO. 5502 OF 2025, WMP NO. 2594 OF 2025, WP NO. 34240 OF 2024, WP NO. 37138 OF 2024, WP NO. 7734 OF 2025, WP NO. 7736 OF 2025, WP NO. 7739 OF 2025, WMP NO. 2667 OF 2025, WMP NO. 28441 OF 2024, WMP NO. 32054 OF 2024, WMP NO. 37077 OF 2024, WMP NO. 8682 OF 2025, WMP NO. 8683 OF 2025, WMP NO. 42435 OF 2024, WMP NO. 42437 OF 2024, WMP NO. 6070 OF 2025, WP NO. 37141 OF 2024, WP NO. 39162 OF 2024, WP NO. 39183 OF 2024, WP NO. 2343 OF 2025, WP NO. 7740 OF 2025

10-07-2025