###### **BY E-MAIL / COURIER**

#### File No.271/2022 (General)

18.01.2024

M/s. Konica Minolta Business Solutions India Pvt. Ltd.,

10th Floor, Building 8, Tower C,

DLF Cyber City Phase II,

Gurgaon – 122 002, Haryana.

Attn.: Mr. Arun Kumar Ghosh, Head - Supply Chain Management and Logistics Division

E-mail: <arun.ghosh@konicaminolta.com>

C.C.: <manish.gupta@konicaminolta.com>

<abhinav.thakur@konicaminolta.com>

<amit.kumar@konicaminolta.com>

**Sub.: Court Order on Multifunction Printers.**

Dear Mr. Arun,

1. This is with regard to the clearance of second-hand multifunction machines recently from various ports and, in particular, regarding the orders passed by the Madras High Court.

2. I am attaching two orders recently passed by the Madras High Court in the following cases.

i. M/s. Simple Machines Vs. The Commissioner of Customs (Chennai II) Import & Others reported in **2023 (12) TMI 198 - MADRAS HIGH COURT**.

ii. M/s. Atul Commodities Private Limited Vs. The Commissioner of Customs (Chennai II) Import & Others reported in **2024 (1) TMI 406 - MADRAS HIGH COURT**.

3. I am also attaching a copy of the interim orders passed by the Supreme Court in the case of M/s.Delhi Photocopiers. A perusal of the Supreme Court order and the subsequent orders passed by the Madras High Court will clearly show that the interpretation regarding the scope of the restriction imposed by DGFT is pending before the Supreme Court and pending a final decision on the above, the printers imported are being released provisionally.

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4. Therefore, in our view, the clearances are not final and not without being subject to any conditions. Depending upon the judgment of the Supreme Court, the clearances can be finalised by adjudication with fine and penalties. In case, the Supreme Court takes a different view, then, the clearances may be permitted without any fine and penalty; however, the same is unlikely taking into account the restrictions imposed in terms of the orders issued under BIS.

5. Even otherwise, it is likely that if the Supreme Court order is in favour of the importers who are basically traders, the government is likely to come up with amendments to the policy for imposing restrictions.

Regards,

S. Murugappan

Attached: as above.

sm/ss

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