

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD**

Regional Bench - Court No. – I

Service Tax Appeal No. 2833 of 2012

(Arising out of Order-in-Appeal No.83 to 85/2012 (H-II) S.Tax dt.25.06.2012 passed by
Commissioner of Customs, Central Excise & Service Tax (Appeals-II), Hyderabad)

DQ Entertainment (International) Ltd

Plot No.644, Aurora Colony, Road No.3,
Banjara Hills, Hyderabad – 500 034

.....Appellant

VERSUS

**Commissioner of Central Tax
Hyderabad - II**

Kendriya Shulk Bhavan, LB Stadium Road,
Basheerbagh, Hyderabad – 500 004

.....Respondent

with

Service Tax Appeal No. 2834 of 2012

(Arising out of Order-in-Appeal No.83 to 85/2012 (H-II) S.Tax dt.25.06.2012 passed by
Commissioner of Customs, Central Excise & Service Tax (Appeals-II), Hyderabad)

DQ Entertainment (International) Ltd

Plot No.644, Aurora Colony, Road No.3,
Banjara Hills, Hyderabad – 500 034

.....Appellant

VERSUS

**Commissioner of Central Tax
Hyderabad - II**

Kendriya Shulk Bhavan, LB Stadium Road,
Basheerbagh, Hyderabad – 500 004

.....Respondent

with

Service Tax Appeal No. 2835 of 2012

(Arising out of Order-in-Appeal No.83 to 85/2012 (H-II) S.Tax dt.25.06.2012 passed by
Commissioner of Customs, Central Excise & Service Tax (Appeals-II), Hyderabad)

DQ Entertainment (International) Ltd

Plot No.644, Aurora Colony, Road No.3,
Banjara Hills, Hyderabad – 500 034

.....Appellant

VERSUS

**Commissioner of Central Tax
Hyderabad - II**

Kendriya Shulk Bhavan, LB Stadium Road,
Basheerbagh, Hyderabad – 500 004

.....Respondent

and

Service Tax Appeal No. 30032 of 2018

(Arising out of Order-in-Original No.HYD-EXCUS-000-COM-003-17-18 dt.11.10.2017 passed
by Principal Commissioner of Central Tax, Hyderabad-GST)

DQ Entertainment (International) Ltd

Plot No.644, Aurora Colony, Road No.3,
Banjara Hills, Hyderabad – 500 034

.....Appellant

VERSUS

**Commissioner of Central Tax
Hyderabad - GST**

Kendriya Shulk Bhavan, LB Stadium Road,
Basheerbagh, Hyderabad – 500 004

.....Respondent

Appearance

None for the Appellant.

Shri A. Rangadham, AR for the Respondent.

Coram:

HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)

HON'BLE MR. ANGAD PRASAD, MEMBER (JUDICIAL)

FINAL ORDER No. A/30172-30175/2025

Date of Hearing: 13.05.2025

Date of Decision: 13.05.2025

[Order per: A.K. JYOTISHI]

Nobody appeared on behalf of the appellant. However, learned AR points out that the appellant company is already under liquidation in terms of Order dt.20.12.2023 of NCLT. We also note that the notice of hearing was also sent to Mr. Venka Reddy Bathina, who has been appointed as liquidator by the NCLT. However, despite notice, he has neither appeared nor sought any adjournment or furnished any other argument.

2. In view of the fact that the appellant company is clearly under liquidation process, these appeals abate in terms of Rule 22 of CESTAT (Procedure) Rules, 1982.

3. Accordingly, the appeals are disposed of as abated.

(Dictated and pronounced in the Open Court)

**(A.K. JYOTISHI)
MEMBER (TECHNICAL)**

**(ANGAD PRASAD)
MEMBER (JUDICIAL)**