

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

Regional Bench - Court No. – I

Customs Appeal No. 30042 of 2020

(Arising out of Order-in-Appeal No.HYD-CUS-000-APP-010-19-20 dt.27.06.2019 passed by
Commissioner of Central Tax & Custom (Appeals-I), Hyderabad)

Commissioner of Customs

Hyderabad - Customs

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

.....Appellant

VERSUS

Digital Express

3rd Floor, Unity House, Abids,
Hyderabad, Telangana – 500 001

.....Respondent

AND

Customs Appeal No. 30095 of 2020

(Arising out of Order-in-Appeal No.HYD-CUS-000-APP-016 & 017-19-20 dt.27.06.2019
passed by Commissioner of Central Tax & Custom (Appeals-I), Hyderabad)

Commissioner of Customs

Hyderabad - Customs

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

.....Appellant

VERSUS

Digital Express

3rd Floor, Unity House, Abids,
Hyderabad, Telangana – 500 001

.....Respondent

Appearance

Shri V.R. Pavan Kumar, AR for the appellant.

None for the Respondent.

**Coram: HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)
HON'BLE MR. ANGAD PRASAD, MEMBER (JUDICIAL)**

FINAL ORDER No. A/30393-30394/2026

Date of Hearing: 23.07.2026

Date of Decision: 23.07.2026

[Order per: ANGAD PRASAD]

Learned AR for the department submits that as per the enquiries made by them, no business is being conducted in the name of M/s Digital Express at present and as per the mail received from ICD, Sanathnagar, on the issue of whether any successor in interest could be ascertained in respect of M/s Digital Express, there are no imports or exports by M/s Digital Express from 19.02.2019 onwards. Further, it was informed that no such unit with the

name M/s Digital Express is existing in the given address and also the registration was cancelled on the request of the tax payer from 01.04.2022, very much before the demise of Shri Pathange Venkat Rao, Proprietor of M/s Digital Express.

2. In view of the above, no successor in the interest is found. Accordingly, learned AR submits that they wish to withdraw the two appeals as approved by the Principal Commissioner of Customs, Hyderabad.

3. Since the department decided to withdraw the present appeals, therefore, the appeals are disposed of as withdrawn.

(Dictated and pronounced in the Open Court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)