

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
MUMBAI**

WEST ZONAL BENCH, MUMBAI

**Excise Appeal No. 755 of 2010**

(Arising out of order-in-original no. 49/BR-45/Th-I/2009 dated 7<sup>th</sup> December 2009 passed by the Commissioner of Central Excise, Thane-I.)

**M/s Ivory Enterprises Pvt Ltd**  
**513, Kakkad Market, 306,**  
**Kalbadevi Road,**  
**Mumbai – 400 002**

.....Appellant

*VERSUS*

**Commissioner of Central Excise, Thane-II**  
**4<sup>th</sup> Floor, Navprabhat Chambers,**  
**Ranade Road, Dadar (East),**  
**Mumbai – 400 028**

.....Respondent

**WITH**

**(i) Excise Appeal No. 756 of 2010 (M/s Suri Exports Pvt. Ltd.);**  
**(ii) Excise Appeal No. 757 of 2010 (M/s Confidence Exports**  
**Pvt Ltd); (iii) Excise Appeal No. 758 of 2010 (M/s Delight**  
**Solutions Pvt. Ltd); (iv) Excise Appeal No. 759 of 2010 (M/s**  
**Issuka Properties Pvt. Ltd.); (v) Excise Appeal No. 760 of**  
**2010 (M/s Dewdrop Impex Pvt. Ltd.); (vi) Excise Appeal No.**  
**761 of 2010 (M/s Warren Trading Pvt. Ltd.); (vii) Excise**  
**Appeal No. 762 of 2010 (M/s Yoglaxmi Investment); (viii)**  
**Excise Appeal No. 763 of 2010 (Mr. Harish Bulchandani); (ix)**  
**Excise Appeal No. 764 of 2010 (M/s Gayatri Polyester Pvt**  
**Ltd); (x) Excise Appeal No. 765 of 2010 (Mr. Suresh D.**  
**Hotwani); (xi) Excise Appeal No. 766 of 2010 (M/s Sahima**  
**Properties Pvt. Ltd.).**

(Arising out of order-in-original no. 49/BR-45/Th-I/2009 dated 7<sup>th</sup> December 2009 passed by the Commissioner of Central Excise, Thane-I.)

**APPERANCE:**

Shri Niveet Seth, Advocate for the Appellant  
Ms. Manisha Goel, Commissioner, Authorised Representative for the  
Respondent

CORAM:

**HON'BLE MR. C J MATHEW, MEMBER (TECHNICAL)**  
**HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)**

**FINAL ORDER NO. A/85389-85400/2020**

Date of Hearing: 26.02.2020

Date of Decision: 26.02.2020

**PER: CORAM**

Learned Counsel submits that the appellants had sought coverage under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and that in consequence acceptance of declaration prescribed in discharge certificate has been issued by the competent authority.

2. We have heard Learned Authorised Representative.

3. In accordance with the provisions of the scheme, and as per section 127(6) of Finance Act, 2019, appeals are dismissed as deemed to be withdrawn.

(Dictated & pronounced in open Court)

**(C J Mathew)**  
**Member (Technical)**

**(Dr. Suvendu Kumar Pati)**  
**Member (Judicial)**