

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

**WEST ZONAL BENCH**

**SERVICE TAX MISCELLANEOUS APPLICATION NO.86588 OF 2025  
IN**

**SERVICE TAX APPEAL NO.87514 OF 2024**

[Arising out of order-in-original no. KKS/325/APPEALS/THANE/TR/2023-24 dated 26<sup>th</sup> March 2024 passed by the Commissioner of CGST and Central Excise (Appeals) Thane, Mumbai]

**EVERSHINE CEANERS**

Survey No.96, Near Bholenath Hotel, Kalyan, Dombivli Shil Road,  
Daighar,Dombivli-421204

**Appellant**

Vs.

**COMMISSIONER OF CENTRAL GOODS AND  
SERVICE TAX-THANE RURAL**

Utpad Shulk Bhavan, 4<sup>th</sup> Floor, Bandra Kurla Complex, Bandra East,  
Mumbai-400051

**Respondent**

**Appearance:**

Present for the Appellant : None

Present for the Respondent: Shri Dhanjyay Dahiwalé,Dy.Commissioner

AR

**CORAM:**

**HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)**

**HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)**

**FINAL ORDER NO. 86962 /2025**

DATE OF HEARING/DECISION: 02.12.2025

PER: CORAM

Appellant had sought coverage under Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019. Learned Authorised Representative submits that final discharge certificate has been issued by the competent authority.

2. Accordingly, in conformity with section 127 (6) of Finance Act 2019, the appeal is dismissed as deemed to be withdrawn.

*(Dictated and Pronounced in Open Court)*

**(AJAY SHARMA)**  
**Member (Judicial)**

**(C J MATHEW)**  
**Member (Technical)**