

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

REGIONAL BENCH - COURT NO. I

**Excise Appeal No. 60102 of 2021**

[Arising out of Order-in-Appeal No. JNK-EXCUS-APP-77-20-21 dated 05.10.2020 passed by the Commissioner (Appeals), CGST, Central Excise & Customs, Jammu]

**M/s Modern Insecticides Ltd**

Plot No. 183-184, 219-220, Sicop Battal Ballian  
Udhampur, Jammu Kashmir 182101

**.....Appellant**

*VERSUS*

**Commissioner of Central Excise and  
Service Tax, Jammu & Kashmir**

OB-32, Rail, Head complex, Jammu & Kashmir 180012

**.....Respondent**

**APPEARANCE:**

Shri Aman Garg, Advocate for the Appellant

Shri Aneesh Dewan, Authorized Representative for the Respondent

**CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)**

**FINAL ORDER NO. 60139/2025**

DATE OF HEARING: 17.02.2025

DATE OF DECISION: 17.02.2025

None for the appellant. Shri Aman Garg, Ld. Counsel appearing on behalf of the appellant states that he does not have any instruction or information from the appellant. They have tried their best to reach out to contact the appellant but they are not responding; earlier Counsel Shri Sudhir Malhotra has also withdrawn his Vakalatnama on the ground that the appellant is not responding.

2. In view of these circumstances, it appears that the appellant is not interested in pursuing their appeal. Hence, the appeal is dismissed for non prosecution with the liberty to the appellant to seek restoration by moving appropriate application giving sufficient reasons for non-appearance.

(Dictated and pronounced in the open court)

**(S. S. GARG)**  
**MEMBER (JUDICIAL)**

Kailash