

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

REGIONAL BENCH - COURT NO. I

**Excise Appeal No. 60028 of 2022**

[Arising out of Order-in-Appeal No. JNK-EXCUS-APP-/96-109/21-22 dated 09.12.2021 passed by the Commissioner (Appeals), Central goods & Service Tax, Central Excise & Customs, Jammu]

**M/s Insecticides India Ltd.**

**.....Appellant**

Plot No. 11-12, I.i.d Centre  
Sicop Battal Ballian Udhampur, J& K, 182101

*VERSUS*

**Commissioner of Central Excise, Goods  
And Service Tax, Jammu**

**.....Respondent**

OB-32, Rail Head Complex, Bahu Plaza, Jammu,  
Jammu & Kashmir 180012

**APPEARANCE:**

Shri Ajay Jain, Advocate for the Appellant

Shri Aneesh Dewan and Shri Harish Kapoor, Authorized Representatives for  
the Respondent

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

DATE OF HEARING: 28.11.2024

DATE OF DECISION: 27.03.2025

**ORDER**

Appeal is allowed. For order, see order of date passed in Excise  
Appeal No. 60010 of 2022.

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