

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

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 60177 of 2020

[Arising out of Order-in-Appeal No. JNK-EXCUS-APP-237-19-20 dated 22.01.2020
passed by the Commissioner (Appeals), CGST, Jammu]

M/s Dhanuka Agritech Ltd.
Plot No.1, IID Centre, SICOP Industrial
Estate, Bttal Ballian, Udampur,
Jammu & Kashmir - 182101

.....Appellant

VERSUS

**Commissioner of Central Excise,
Jammu & Kashmir**
OB-32, Rail Head Complex,
Jammu & Kashmir - 180012

.....Respondent

APPEARANCE:

Ms. Krati Singh and Shri Aman Singh, Advocates for the Appellant
Shri Siddharth Jaiswal and Ms. Amita Gupta, Authorized Representatives
for the Respondent

**CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

DATE OF HEARING: 10.10.2025
DATE OF DECISION: 18.11.2025

The appeal is allowed. For order, see order of date passed in
Excise Appeal No. 60386 of 2017.

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

**(P. ANJANI KUMAR)
MEMBER (TECHNICAL)**