

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

REGIONAL BENCH - COURT NO.I

Service Tax Appeal No.70265 of 2021

(Arising out of Order-in-Appeal No.NOI-EXCUS-001-APP-951 & 952-20-21
dated 12.02.2021 passed by Commissioner (Appeals) CGST, Noida)

M/s Panasonic AVC Networks

India Co. Ltd.,

(Formerly M/s Matsushita Television &
Audio India Ltd.)

.....Appellant

VERSUS

**Commissioner of Central Excise &
CGST, Noida-I**

....Respondent

APPEARANCE:

Shri A. P. Mathur, Advocate, Shri Rajesh Kumar, Advocate & Shri
Praveen Agnihotri, Advocate for the Appellant
Shri A. K. Choudhary, Authorized Representative for the Respondent

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

DATE OF HEARING : 13.03.2026
DATE OF PRONOUNCEMENT : 30.04.2026

The appeal is allowed. For order, see order of date in
Service Tax Appeal No.70264 of 2021.

**Sd/-
(P. K. CHOUDHARY)
MEMBER (JUDICIAL)**

**Sd/-
(P. ANJANI KUMAR)
MEMBER (TECHNICAL)**

LKS