SL. No	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGES'S ORDERS
	04.05.2026		**CTR No.6 of 2026** Gayatri Iron and Steel --Revisionist Versus The Commissioner Commercial Tax --Respondents **Hon'ble Manoj Kumar Gupta, C. J.** **Hon'ble Subhash Upadhyay, J.** 1. Mr. Pulak Raj Mulick, learned counsel for the revisionist through V.C. 2. Ms. Puja Banga, learned Brief Holder for the State of Uttarakhand/ revenue through V.C. 3. Heard learned counsel for the parties. 4. The revision is admitted on the substantial question of law no.T(iii) as framed in the memo of appeal, which is as follows: *"(iii) Whether the Ld. Tribunal, has committed a manifest error of fact and law and whether there is perversity in the order, in upholding the finding of the Ld. AO, that the revisionist has not discharged his burden u/s 66 of the VAT Act, 2005 i.e. not appreciating, that if the revisionist files original C Forms, then the onus of burden shifts to the revenue; who have to establish beyond any reasonable doubt, that the said C forms, are forged?"* 5. List this case in due course along with CTR No.2 of 2024 and CTR No.3/2024. **(Subhash Upadhyay, J.)** 04.05.2026 **(Manoj Kumar Gupta, C.J.)** 04.05.2026 SS