

SL. No.	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGE'S ORDERS
			<p data-bbox="691 338 991 360">WPMS No. 1456 of 2026</p> <p data-bbox="691 367 1286 405"><u>Hon'ble Rakesh Thapliyal, J.</u></p> <ol data-bbox="691 434 1485 1413" style="list-style-type: none"><li data-bbox="691 434 1485 595">1. Mr. B.D. Pande, learned counsel for the petitioners and Mr. Ghanshyam Joshi, learned Addl. C.S.C. for the State.<li data-bbox="691 624 1485 1037">2. Admittedly, the Board of Revenue proceeded with the second appeal without framing the substantial question of law. Now, the question is whether the Board of Revenue was right in order to proceed with the second appeal without framing the substantial question of law.<li data-bbox="691 1066 1485 1290">3. Mr. B.D. Pande, Advocate, submits that framing of substantial question of law is a mandatory requirement before proceeding with the second appeal.<li data-bbox="691 1319 1485 1413">4. List on 25.05.2026 as fresh in order to examine this issue. <p data-bbox="1043 1503 1469 1574" style="text-align: right;">(Rakesh Thapliyal, J.) 21.05.2026</p> <p data-bbox="691 1574 743 1597">Shiv/</p>

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