SL. No	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGES'S ORDERS
	16.02.2026		**CTR No.14 of 2025** Pidilite Industries Limited --Revisionist Versus The Chairman Commercial Tax Tribunal & Anr. --Respondents **Hon'ble Manoj Kumar Gupta, C. J.** **Hon'ble Subhash Upadhyay, J.** 1. Mr. Prakash Shah and Mr. Mohit Raval, learned counsel (through V.C.) with Mr. Rohit Arora, learned counsel for the revisionist. 2. Ms. Puja Banga, learned Brief Holder for the State of Uttarakhand/respondents. 3. Heard learned counsel for the parties. 4. The question of law which arises for consideration in the instant revision is "*whether synthetic rubber is covered by Entry 96 of Schedule II-B, which covers rubber, raw rubber, latex, dry ribbed, or not?*" 5. The revision is admitted. 6. Learned counsel for the revisionist has provided a compilation of judgments in support of the submissions. 7. Let it be shared with learned counsel for the respondents. 8. Learned counsel for the parties may also exchange a brief note of their legal submissions by the next date. 9. List for final disposal on 02.04.2026 along with connected revisions. **(Subhash Upadhyay, J.)** 16.02.2026 **(Manoj Kumar Gupta, C.J.)** 16.02.2026 Rajni