| 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.16 of 2025**<br>Pidilite Industries Limited --Revisionist<br>Versus<br>The Chairman Commercial Tax Tribunal & Anr. --Respondents<br>**Hon'ble Manoj Kumar Gupta, C. J.**<br>**Hon'ble Subhash Upadhyay, J.**<br>1. Mr. Prakash Shah and Mr. Mohit Raval, learned counsel (through V.C.) with Mr. Rohit Arora, learned counsel for the revisionist.<br>2. Ms. Puja Banga, learned Brief Holder for the State of Uttarakhand/respondents.<br>3. Heard learned counsel for the parties.<br>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?*"<br>*5.* The revision is admitted.<br>6. Learned counsel for the revisionist has provided a compilation of judgments in support of the submissions.<br>7. Let it be shared with learned counsel for the respondents.<br>8. Learned counsel for the parties may also exchange a brief note of their legal submissions by the next date.<br>9. List for final disposal on 02.04.2026 along with connected revisions.<br>**(Subhash Upadhyay, J.)** 16.02.2026 **(Manoj Kumar Gupta, C.J.)** 16.02.2026<br>Rajni |