

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No. 144 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For order on office objection Nos. 01, 04 & 31.
- 2. For order on CMA No. 1397/2024. (Exemption)
- 3. For order on CMA No. 1398/2024 (U/S 149 CPC)
- 4. For hearing of main case.

08.10.2025

Mr. Qaim Ali Memon, advocate for the applicant.

Per learned counsel the impugned judgment has been rendered on the basis of Division Bench judgment in the case of *Shell Pakistan Limited vs. Federation of Pakistan & Others* reported as 2023 PTD 607.

In view hereof no question of law arises for determination; hence seeks that the reference application may be dismissed. Order accordingly.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001. Office is instructed to place copy of this order in the connected file.

Judge

Judge