

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application 101 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE
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Fresh case

- 1. For orders on office objection No.27
- 2. For orders on CMA No.1007/2024
- 3. For hearing of main case

10.10.2025

Syed Ahsan Ali Shah, advocate for the applicant

Per learned counsel, the impugned order has been rendered by the learned Tribunal in presence of Division Bench judgment of this Court in the case of *Shell Pakistan Limited v. Federation of Pakistan & others* reported as 2023 PTD 607. He states that the questions framed herein may be answered against the department in *mutatis mutandis* application of the reasoning assigned in the aforesaid judgment and the reference be dismissed subject to right of appeal of the department before the Hon'ble Supreme Court. 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.

Judge

Judge