

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application 152 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on CMA No.1438/2024
- 2. For orders on office objection Nos.1, 4, 13 & 27
- 3. For orders on CMA No.1439/2024
- 4. For orders on CMA No.1440/2024
- 5. For hearing of main case

13.10.2025

Mr. Irfan Mir Halepota, advocate for the applicant alongwith
Mr. Zulfiqar Syed, Commissioner Inland Revenue, Zone-I,
MTO, Karachi

On the last date, i.e. 06.10.2025, following order was passed:-

“The impugned order has been rendered in pursuance of Division Bench judgment of this Court in the case of *Shell Petroleum Ltd. v. Federation of Pakistan and others* reported as 2023 PTD 607. Learned counsel remains unable to assist as to how a contrary view could be taken by the learned Tribunal or even this Bench in view of the authority cited *supra*. He remains unable to assist therefore let Commissioner Inland Revenue Zone-1, MTO, Karachi be present in the court on the next date to assist.”

Today learned Commissioner Inland Revenue is present and states that in view of aforementioned judgment the reference may be dismissed subject to right of appeal of the department before the Hon’ble Supreme Court. Order accordingly. The presence and assistance of the learned Commissioner is appreciated.

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