

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application 06 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.26
- 2. For orders on CMA No.07/2022
- 3. For hearing of main case

**14.10.2025**

Mr. Munawar Ali Memon, advocate for the applicant

Prima facie the order rendered by the learned Tribunal falls within the facts and circumstances cited by the learned Supreme Court in the case of Commissioner Inland Revenue, Lahore vs. Millat Tractors reported as 2024 SCMR 700, even though the said judgment is of 2024, it is noted that in paragraph 33 of the impugned order atleast five judgments have been cited to similar affect.

Upon being so confronted learned counsel states that the reference application may be dismissed as withdrawn in *mutatis mutandis* application of the reasoning and rationale so illumined by the honourable Supreme Court in Millat Tractors case.

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