## ORDER SHEET IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 15 of 2022

DATE

ORDER WITH SIGNATURE OF JUDGE(S)

- 1. For orders on CMA No.15/2022.
- 2. For hearing of main case.

## 01.10.2025

Rana Sakhawat Ali, advocate for the applicant.

Per learned counsel the questions raised in this reference application has been determined by the Division Bench of this court in the case reported as 2017 PTD 1441. Counsel states that the edict is binding on this court, therefore, for the same reasoning and rational as in aforementioned judgment, the question framed herein be decided against the applicant and reference application be dismissed, subject to right of appeal of the applicant. Order accordingly.

A copy of this order 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

Khuhro/PS