

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

ITRA 317 of 2023  
ITRA 318 of 2023

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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.471/2023.
3. For hearing of main case.

**11.03.2026**

Barrister Syed Ahsan Ali Shah, advocate for the applicant.

1. Deferred.
2. Exemption granted subject to all just exceptions.
3. Per learned counsel, proposed questions are decided against the applicant department by virtue of Supreme Court judgment passed in *Commissioner Inland Revenue Lahore vs. Millat Tractors Limited, Lahore and others* reported as 2024 SCMR 700. Learned counsel states that the aforesaid order is squarely binding on this court, hence, the present reference application may be dismissed as withdrawn. 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 hereof in the connected file.

Judge

Judge