

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 105 of 2025
ITRA 230 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.11.
2. For orders on CMA No.713/2025.
3. For hearing of main case.

01.04.2026

Mr. Imtiaz Ali, advocate for the applicant.
Mr. Mukesh Kumar Khatri, advocate for the respondent.

It is jointly submitted that the proposed questions are decided in favour of the applicant and against the respondent 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 subject questions be answered in favour of applicant and against the respondent department. 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