

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 78 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

1. For orders on office objections No.23 & 24.
2. For orders on CMA No.85/2023.
3. For hearing of main case.

06.04.2026

Mr. Ghazi Khan Khalil, advocate files Vakalatnama of Mr. Ameer Nausherwan Adil, advocate on behalf of the applicant, same is taken on record.

1. Deferred.
2. Exemption granted subject to all just exceptions.
3. Per learned counsel, question before this court has already been decided against the applicant department by virtue of Supreme Court judgment passed in the case of *Commissioner Inland Revenue Lahore vs. Millat Tractors Limited, Lahore and others* reported as 2024 SCMR 700. In view hereof, learned counsel submits that this reference application may be dismissed as withdrawn.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.

Judge

Judge