

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

ITRA 239 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.1471/2025.
2. For orders on CMA No.1472/2025.
3. For hearing of main case.

**22.01.2026**

Mr. Khalid Jawed Khan, advocate for the applicant.

1. Exemption granted subject to all just exceptions.

2&3. Per learned counsel, question before the court is covered against the applicant by virtue of a Division Bench judgment of this court reported as *2024 PTD 49*. He states that the said judgment is squarely binding on this Bench, therefore, in mutatis mutandis application of same, the reference application may be dismissed, subject to right of appeal of the applicant before the appropriate forum. 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