

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 105 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For hearing of main case

30.09.2026

Mr. Muhammad Immad Qamar, advocate for the applicant

Per learned counsel the issue pertains to Section 111 of ITO, 2001 and the said controversy has already been decided against the applicant department by virtue of judgment of honourable Supreme Court in the case of *Commissioner Inland Revenue, Lahore vs. Millat Tractors* reported as 2024 SCMR 700. In view hereof, this reference application is dismissed.

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

Amjad