ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 08 of 2011

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For hearing of CMA No.21/2011
2. For hearing of main case

22.10.2026

Mr. Ghazi Khan Khalil, advocate for the applicant
Mr. Shams Mohiuddin Ansari, advocate for respondent

Learned counsel for respondent places judgments in the case Suit Southern Gas Company Ltd. vs. Commissioner of Income Tax, Companies-V, Income Tax Building, Karachi reported as 2000 PTD 3741 and Commissioner of Income Tax vs. National Refinery Limited reported as 2010 PTD 737, to state that the question proposed and recorded vide order dated 25.05.2026, has already been decided in favour of the respondent and against the applicant department by virtue thereof. Learned counsel for respondent states that both judgments are squarely binding upon this court, therefore, in *mutatis mutandis* application thereof, this reference application may be dismissed. Learned counsel for the applicant articulates no cavil to the record. 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

Amjad