

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
ITRA No.217 of 2012

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| DATE | ORDER WITH SIGNATURE OF JUDGE(S). |
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For hearing of Main Case _____

19.05.2022

Ms. Fauzia Murad, Advocate holds brief for Dr.
Shahnawaz Memon, Advocate for the Appellant.

Mr. Abid H. Shaban, Advocate for the Respondent.

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Counsel for the Respondent states that similar questions of law came up for hearing in ITRA No.158/2013, which pertains to the assessment year 2002-2003, whereas the present reference application pertains to the subsequent year 2004. He states that since the assessee is the same, the questions of law are the same. Hence, the instant ITRA may be decided in the same terms as decided vide order dated 05.09.2019. The counsel for the Department could not controvert the said position.

We therefore, under the circumstances, dispose of the present ITRA in the same terms as decided in ITRA No.158/2013 by answering both the questions in affirmative i.e. against the Department and in favour of the taxpayer. Let a copy of this order be sent to Registrar Tribunal under the seal of this office.

Instant ITRA stands disposed of.

JUDGE

JUDGE

SM