

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

Income Tax Reference Application 47 of 2022

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DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection 26
2. For orders on CMA No.48/2022
3. For hearing of main case

**15.10.2025**

Mr. Munawar Ali Memon, advocate for the applicant

Learned counsel states that the law has been settled in this regard per the judgment of Supreme Court reported as 2018 SCMR 991, and the questions framed have been determined against the department. He states that same is squarely binding upon this court. In view hereof, upon queried as to whether the reference could be entertained, learned counsel responds in the negative. In view hereof, this reference application is dismissed in limine.

A copy of this order 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