

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application 214 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.25 & 26
2. For orders on CMA No.293/2023
3. For hearing of main case

27.10.2025

Mr. Ameer Nausherwan Adil, advocate for the applicant

Per learned counsel the issue before the Court is squarely covered against the department and in favour of the respondent by virtue of judgment of honourable Supreme Court in Millat Tractor's case reported as 2024 SCMR 700. Learned counsel states that the judgment is squarely binding on this court. In view hereof there appears to be no cause to entertain this reference application which is hereby dismissed in *limine*.

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