

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application 58 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.106/2021
2. For hearing of main case

26.09.2025

Dr. Imtiaz Ali, advocate for the applicant

On the last date following order was passed :

“The impugned order dated 20.01.2021 has been rendered following the Division Bench judgment in the case of Yaqoob Ahmed vs. Federation of Pakistan & Others reported as 2020 PTD 1407. The present reference has been filed agitating the same issue, however, it is settled law that earlier judgment is binding upon us insofar as exposition of law is concerned, as well as on the department. Let the Commissioner Inland Revenue, AEOI Zone, LTO, Karachi, file a statement in the form of his sworn affidavit as to why this reference ought to be entertained in view of the judgment cited supra.

To come up on 26.09.2025”

Today compliance has been placed on record on behalf of Mr. Abdul Qadeer Abbasi, Commissioner AEOI Zone Karachi and states inter alia that since the issue has already been decided in the case of Yaqoob Ahmed vs. Federation of Pakistan & Others reported as 2020 PTD 1407, this reference application may also be determined accordingly. In view hereof the questions framed for determination are answered against the applicant department and in favour of respondent and the 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