

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

ITRA 96 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.26.
- 2. For orders on CMA No.100/2020.
- 3. For hearing of main case.

**02.10.2025**

Mr. Muhammad Aqeel Qureshi, advocate for the applicant.

Reference application is pending since 2020 without any progress. Even notice has not been sought till date. Paragraph 10 of the impugned judgment demonstrates that the judgment has been rendered following the earlier judgment of the bench in para materia facts and circumstances. Learned counsel was queried as to whether the judgment relied upon resonant with the facts and circumstances and is distinguished, he replied in negative. Counsel was queried as to whether the judgment relied upon had been assailed by the department and / or set aside subsequently, he replied in negative. Learned counsel was also queried whether the earlier judgment of the Appellate Tribunal was binding on the subsequent bench, he replied in positive.

Under such circumstances, it is observed that no question of law could be articulated before us to entertain the reference application, hence, this reference application is dismissed as withdrawn.

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