

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
**Income Tax Reference Application No.491 of 2024**

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DATE

ORDER WITH SIGNATURE OF JUDGE

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Hearing of case / priority

1. For order on CMA No.892/2026.
2. For order on office objections
3. For hearing of CMA No.3879/2024
4. For hearing of main case

**27.04.2026**

Mr. Inziam Sharif, Advocate for the applicant  
Mr. Ameer Bux Metlo, Advocate for the respondent

It is jointly submitted that the questions proposed are already covered in favour of the applicant by virtue of the Supreme Court judgment in the case of Millat Tractors reported as 2024 SCMR 700. Therefore, it is sought that the questions proposed be decided in favour of the applicant and against the respondent. Order accordingly. This reference is disposed of.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Sindh Revenue Board, as required per Section 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge

*Asif*