

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Income Tax Reference Application No.117 of 2025

DATE

ORDER WITH SIGNATURE OF JUDGE

Fresh case

1. For order on CMA No.803/2025
2. For order on CMA No.804/2025
3. For hearing of main case

28.04.2026

Mr. Muhammad Nawab Awan, Advocate for the applicant

Per learned counsel the question pressed for determination before the Court is already decided against the applicant and in favour of the respondent-department by virtue of the judgment reported as 2024 PTD 147. Learned counsel states that the said judgment is squarely binding upon this Court, therefore, in *mutatis mutandis* application thereof, the present reference application may be dismissed, subject to the right of appeal of the applicant before the Hon'ble Supreme Court. Order accordingly.

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

Asif