

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

ITRA 175 of 2021

| DATE | ORDER WITH SIGNATURE OF JUDGE(S) |
|------|----------------------------------|
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1. For orders on office objections No.27 & 31.
2. For orders on CMA No.217/2021.
3. For hearing of main case.

**30.04.2026**

Dr. Shah Nawaz Memon, advocate for the applicant.

Per learned counsel the issue has already been decided against the applicant department by virtue of judgment reported as 2022 PTD 109 (Sindh). In view hereof, 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